

[Charles Davenport]

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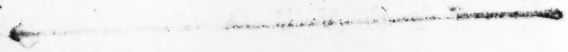
AN
ESSAY
UPON
Ways and Means.

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A N
E S S A Y
U P O N
W a y s and M e a n s
O f S u p p l y i n g t h e
W A R.

The Second Edition.

L O N D O N :

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ESSAY

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A N
E S S A Y
U P O N
W A Y S and M E A N S
O F
Supplying the War.

IN the course of this War, we are engag'd in with *France*, nothing seems more to have hurt our affairs than an Opinion, which from Year to Year has been entertain'd among some People of Authority, That the War could not last; which they were brought into, by the vanity, natural to our Nation, of over-rating our own strength, and undervaluing that of our Enemies.

B

Whoever

Whoever reflects upon the *Ways and Means*, by which we have all along supplied the King, will plainly see how much this Opinion has prevail'd with the People in general.

Raising Money by Land Taxes, Fonds of Interest, Polls, doubling the Excise, charging Tonnage, laying new Customs, and anticipating the old ones, may be proper Expedients to answer a single and a short Necessity, but, perhaps, they will hardly appear to be the proper *Ways and Means* to carry on a great, and a long War.

At the beginning of the Confederacy, *France* seem'd to take in all its Sails, in expectation of a Storm, and in a manner sate still, while we took *Mentz* and *Bon*. This Success and the great Names, and Mighty Kingdoms and States, that were Lifted in this Quarrel; made us flatter our selves with Extravagant hopes; The most Modest did believe the King
of

WAYS and MEANS. 3

of *France* might be easily reduced to the state he was left in by the *Pyrenean* Treaty: But the more general Opinion was, That he would be subdued to our own Terms.

But such did not consider, That there is hardly any instance to be given in Story of a Mighty Empire over-run, that was in the full possession of its Military Virtue. In such an entire possession of the Art of War were the *Romans* during the second *Punick* War; the whole People were train'd up to Arms, and continual Action had bred up, and instructed many famous Captains, so that they were not to be broken by the many Victories *Hannibal* obtain'd, even in the heart of *Italy*.

And in such a Warlike posture was the *Ottoman* Empire, when *Tam-berlain* came into *Asia*, who in the Battel, fought in the Year 1397, took *Bajazet* Prisoner, and slew most of his Army; yet that People, bred to

War under three Martial Kings, were so far from being subdu'd, that in fifty three Years after, besides many other acquisitions, they were able to Conquer all the remains of the *Greek* Empire.

Great Dominions are to be attempted with hopes of success then only, when either their own bulk makes them unweildy, or when Wealth has deprav'd their Manners, or when long Peace has made them forget their Military Skill and Virtue; and at such Seasons have the great Monarchies of the World been Invaded and Conquer'd, not by Superior Virtue in others, but for want of Virtue in themselves.

It is not from hence concluded, that lesser Nations are not to make War with strong and Victorious Princes, or that we in *England* should not with the last drop of Blood defend this almost only spot of ground, which seems remaining in the World to Publick Liberty. But

But from these Instances, and many others in History, it may be argu'd, that we cannot presently, and with ease, pull down so Mighty an Empire as *France*; and that much Time, Blood, and Treasure, must, perhaps, be spent, before we can reduce it to such Terms of Peace, as may be Safe and Honourable for the Confederates.

And since there seem very many, who think the business of this War so easie, and who wonder the Confederates have done no more, it may not be improper to take a short view of the Affairs of *France*, in order to make it appear, what a powerful Enemy we have to deal with.

That Kingdom has been growing, for these Two hundred and seventy Years, by slow degrees, to the height we now see it at; and from the time of *Charles* the Seventh, to the Reign of *Francis* the Second, there were always upon the Throne Martial and

Active Princes, in perpetual War, and forming their People to Discipline.

And if in the little Commonwealths of *Greece*, wherever there happen'd to be an extraordinary Man, that Man did make his City strong and powerful for a long time after; much more must a Succession of six Kings, all Men of Council and Action, give strength and power to such a Kingdom as *France*.

'Tis true, that from the time of *Francis* the Second, to the Peace of *Vervins*, which was about forty Years, the Nation was miserably torn by a long and cruel Civil War; but, as there are certain Diseases, which, when overcome, dispose the Body to a better state of health for the future; so, perhaps, it may be made appear, that even this Civil War, in its Consequences, has contributed to the present Power of that Monarchy, by pulling down the three chief obstacles

W A R S and M E A N S. 7

stacles that stood in the way of its Greatness; which were, the Protestant Interest, *Spain*, and the old Nobility of the Kingdom.

The Massacre of *Paris* gave the Protestant Interest in that Nation such a Wound, as it has never since been able to recover.

Philip the Second, to procure the Crown of *France* for the Infanta, did furnish such vast Sums for the Maintenance of the League, as have ever since kept *Spain* low.

And the Houses of *Lorrain*, *Montmorancy*, and *Chastillon*, were in a manner extinguish'd in that War; and the rest of the great Families so ruin'd by it, that they are now no more than the Trappings and Ornaments of the Tyranny, which were in times past so strong a part of the Constitution.

From the Peace of *Vervins*, *Henry* the Fourth employ'd his care in repairing the Calamities of that Civil War,

War, and chiefly the set himself to bring the Treasury of his Kingdom into some order ; in which he was assisted by the Duke of *Sully*, a frugal Man, who, by natural Wisdom and meer Honesty, brought the Revenue out of infinite Debts into such a flourishing condition, that, when the *French* were forming their great designs against the House of *Austria* in 1610, they had ready four or five Years Provision for a War, that was likely to be the greatest their Nation had ever undertaken.

But the foundations of the present Greatness of that Monarchy, were laid by Cardinal *Richelieu* ; he first introduc'd that exact Method which appears in all their Affairs, that secrecy and steadiness which is in their Councils, and that intire Obedience which all subordinate degrees pay to their Superiors ; and, by exacting it severely, he first accustom'd the *French* to that Zeal, Diligence, and Honesty,

Honesty, to their Master, which they show in all publick business.

Cardinal *Mazarin* was bred up in his School; a Man, perhaps, not quite so deep, but of infinite Subtlety, and very fit for the Intrigues of the Cabinet, in a Minority, and under the Regency of a Queen Mother. What the Duke of *Sully* but began, *Colbert* brought to perfection in the publick Revenue; and both he and *Louvois*, were mighty Encouragers of the Trade and Manufactures of the Kingdom.

Thus *France*, for a long tract of time, has had great Princes on the Throne; or, which is as good, able Men in the Ministry; and all the while they have been enlarging their Dominions.

Spain, formerly their Rival Kingdom, they have reduc'd to a low condition; Arts and Sciences, Trade and Manufactures, are much improv'd among them.

The

The Art of War they have brought to a height and perfection never known in *Greece*, or among the *Romans*.

Long Action has form'd them many fit Generals, Experienc'd Officers, and a number of good Troops.

They are Skilful in Encampments, they order a Battel well; and no People contrive better for the Subsistance of an Army.

Their Discipline is good and severe, and all Nations must yield to them in the knowledge of Attacking and defending places.

And by Art and Industry, they seem to have overcome Nature and Situation, in making themselves so powerful at Sea, with but few convenient Ports, and but little Trade, in proportion to their Neighbours.

Their present King is undoubtedly a Person of great Abilities, Wisdom and Conduct; he is well serv'd in every part of his Government;
his

his Revenue is skilfully brought in, and frugally laid out; no Prince has so quick and certain Intelligence; and he has wrought into his Interests a considerable Party in every State and Kingdom in *Europe*.

We all know too well, what large footing he has of late Years got round about him, towards *Spain*, in *Italy*, near the *Swiss* Cantons, and in *Germany*, of both sides the *Rhine*, and in the Low-Countries. Whoever carefully weighs these things, and duly considers the Strength and Policy of that Kingdom, will hardly think the Confederates, for the present, in a condition to give the Law, or able as yet to drive *France* to such a Peace, as may be now Honourable, and Safe hereafter.

They, who believe a Peace so probable and near, ground their Opinion upon the Poverty this long War must have brought upon *France*: And no doubt, the Subjects there

are reduc'd to excessive want, by the Univerſall ſtop that is upon Trade; by the Dearth two unſeaſonable Years has occaſion'd, and by maintaining, for fix Years, a great Fleet, and ſuch numerous Land Forces.

But the *French* ſeem to pay themſelves for all their Home Miſeries, with their Fame abroad, the Maſteſty of their Empire, Splendor of their Court, Greatneſs of their Monarch, and the noiſe of his Victories; like a Beaſt, that goes merrily with a heavy Burthen, pleas'd with his fine Furniture, and the Bells that jingle about him.

For thoſe vain appearances are; to ~~that~~ People, in the ſtead of Eaſe, Plenty, and all the other Goods of Life; tho' they truly tend but to make their Slavery more laſting.

Therefore while their King is thus ſucceſſfull in his Arms, we have ſmall reaſon to think the Wants and Cries of his Country will conſtrain him to end the War.

But

But suppose him in such straits, as that he willingly will listen to a Peace; can we modestly believe him in so low a condition; as that the Confederates may at present have such a one as will be secure and lasting.

Is he yet so distressed by the War as to be contented things may be put upon such a foot of Equality, that hereafter he may be compell'd to observe his Articles; for without this, any Peace we can make will be but unsound and precarious.

Perhaps he may submit to give up *Lorrain*, *Philipsburg*, and *Strasburg*, and his late Conquests in *Savoy*, *Catalonia*, and *Flanders*; The Pope, *Venetians*, and the two *Northern* Crowns, shall be Mediators, and afterwards Warrantees of the Treaty. The Confederacy shall still subsist, and upon stricter terms of Union: But, when we have bound *Sampson* with these new Ropes, may he not
when

when he pleases, break them from off his Arms like a Thread.

Indeed, we might promise our selves that a Peace would be good and durable, if we were enough Superior in the War, to make him surrender those strong places, with which, on every side, he seems to Bridle this part of the World.

Or, if he were so distress'd, as, for a Peace, to deprive himself of his Fleet, to which the *Romans* compell'd *Carthage*, and, afterwards, King *Antiochus*, then we in *England* might promise our selves future Safety.

But, while his Naval strength is unbroken; while he has that Chain of Fortified Towns upon the *Rhine*; and that formidable Barrier in *Flanders*; while on the side of *Spain*, *Italy*, and *Switzerland*, he is left in such a condition to Invade, and so fortified against Invasion, we may make a Peace that shall give us present ease, and put off the Evil day for a time
but

but we cannot pretend to have secur'd our Liberties, or defeated his designs of Universal Monarchy.

Whoever carefully examines those general Treaties of Peace the *French* of late Years have concluded with the House of *Austria*, and their other Opposites, from that of *Vervins*, to that of *Nimmeghen*, will find they have had no effect, but to give *France* a legal Title to what it possess before by Conquest, or to afford it time to repair the Calamities of War, and to gather Strength for new and greater Undertakings.

We took this War in hand to assert the Liberties of *Europe*, and to encourage us to carry it on, we have Examples, ancient and modern, of Nations that have resisted great Monarchies, and who have at last worked out their Freedom by Patience, Wisdom, and Courage.

In Defence of their Laws and Religion, the *Low-Countries* maintained
a War

a War with *Spain* from 1566 to 1648, which ended in the Peace of *Munster*, and in that Struggle they fixed their Government.

Great Monarchies do easily overrun and swallow up the lesser Tyrannies and Principalities that are round about them; but they find much harder Work, and another sort of Opposition, when they come to invade Common-wealths, or mix'd Governments, where the People have an Interest in the Laws,

Under Tyrannies, where the Subjects only contend for the Choice of a *Master*, the Dispute is seldom real and hearty; but, in free Countreys, where the People fight for themselves, and their own proper Wealth and Security, they are in earnest, and defend themselves accordingly.

The *Persians* very easily subdued the neighbouring Monarchies that made up their large Empire; but when they came to invade the *Grecians*, a free People,

People, we see how their numerous Armies, and great Navies were at last defeated.

That War was carried on by Confederates, of which the chief were the *Lacedomonians*, and the *Athenians*; one a Kingly Government limited by Laws, the other a Common-wealth; it lasted two and twenty Years, reckoning from the Battel of *Marathon*, to that Victory gain'd by *Cimon*, which forced the *Persians* to sue for Peace.

And it may not be amiss to take notice, how the *Athenians* laid the whole stress of this War upon their Naval force, pursuant to the *Oracle*, which told them they should be safe within their Walls of Wood, leaving *Athens* it self defenceless, that their Fleet might be the stronger.

Many more Instances may be given of great things perform'd in the defence of Liberty; but then they have been done, by Men who had

laid aside their Luxury, Corruption, Self-ends, and private Ambition, and who had devoted themselves intirely to the Common Good.

If therefore we hope to get out of this War with Honour, and, at last, make a safe and durable Peace, we must show more than ordinary Virtue and Resolution; we must bear patiently the publick burthens; but chiefly, we must not give our Enemies any room to believe, either by our Actions or Councils, that we shrink and give back, as if we thought the business too weighty for us.

Many things may happen to reward this patience, which would put us in the Power of treating upon more equal terms.

The King of *France* is infirm, and in Years; if he should fail, while the War is on foot, his People, perhaps, may take that time to shake off their Oppression; and his Son may not be able to carry on the great Machine
of

of that Government, with the same Steadiness, Conduct, and Authority. Or, the Dauphin may dye, which would give the Princes of the Blood the prospect of a Minority, always fatal, and the occasion of disorders in that Kingdom.

Besides, notwithstanding the seeming Health and Vigour of that Government, it has within it dangerous Distempers, of which the symptoms appear not in this Prosperity of their affairs, but would be seen in any publick Calamity; such as the loss of a Battel, or a total defeat at Sea, which in the course of the War may happen.

If *France* should receive any shock or wound of that kind, the ill humours bred by Oppression, and Arbitrary Power, would break out, and shew themselves, in every part of the Constitution.

These, or any other accidents that might stir up Civil Commotions

in that Kingdom, would render it incapable of a Foreign War, and consequently, procure us more advantageous Conditions of Peace.

But the most proper Season to conclude a Peace with the *French*, in all appearance, will be when they are Impoverish'd, and exhausted of that Money by which they have so much prevailed, and when that sinew of War begins to slacken.

For there is a degree of Expence, which no Nation can exceed without utter ruin, and the Publick may become a Bankrupt as well as a private Person.

And since War is grown so expensive, and Trade is become so extended; and since Luxury has so much obtain'd in the World, no Nation can subsist of it self without Helps and Aids from other places; so that the Wealth of a Country now is the Ballance, which arises from the exchange with other places, of its Natural or Artificial Product. The

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The Natural Product are the Fruits of the Earth; the Artificial are the Manufactures.

That part of Trade which consists in buying Commodities in one Nation, and selling them in another, is very little the Commerce of *France*.

And this Ballance accrues, either from Money *in specie*, brought home, or Foreign Commodities, or Credit, which one Country has upon another.

The Prince's Revenue, is a due proportion and share out of this Ballance.

Whatever Nation is at a greater expence than this Ballance admits of, will as surely be ruin'd in time, as a private Person must be, who every Year spends more than the Income of his Estate.

And that Prince, who gathers more than this Ballance will naturally afford, must as certainly bring ruin upon his Country, because he

lives upon the quick Stock of his People.

The ordinary Publick Revenue of *France* was, before this Warr, yearly, about one hundred and Fifty Millions of Livres, which reduc'd to our Money, is about twelve Millions Sterling.

We all know how hardly this great Sum was extorted from the People, but they were enabled to pay it by the Ballance that arose to them from the vent of their Commodities and Manufactures.

There most Staple Trade was Wine, Oyl, Salt, Linnen, and Paper, their Manufactures are innumerable; and a vast profit they did constantly make by the resort of strangers to their Country, and likewise by furnishing all *Europe* with their Fineries and Vanities.

The ordinary Revenue must needs be much impair'd by the effects of the War; but this we may suppose,

is made up to the King by extraordinary Means. For we cannot think he maintains his Government, Fleet, and Armies, at a less Expence than Twelve Millions Yearly.

Now how this Expence can be long continued by the *French*, is hardly imaginable, when there is such an Interruption upon their Commerce, and so little vent for their Commodities and Manufactures.

They are cut off by this War from almost all their profitable Trade, their Poor are unemploy'd, and the Growth of their Country sticks upon their hands, and their Body Politick, being at a continual Expence of Spirits, without the usual Supplies and Reliefs, must fall into Faintness, and Decay in all its Members. The Ballance arising from Trade being wanting, which should maintain King and People, there must inevitably follow, at first private Want, and then publick Poverty. And if

this Interruption of their Commerce be yet more strictly pursued, it will bring a Ruin upon them, not to be avoided by all their Oeconomy, Courage, and Policy.

We have maintain'd this War six Years, and may hold it out much longer, if every part of the Confederacy would exert all its Natural Force, and apply it usefully to the common Business.

But then the Emperor must not be contending for Dominion at Home, while he is fighting for Liberty Abroad. He must give the Princes of the Empire no Jealousie that he has any Designs upon their Freedoms. He must not let the Priests divert his Arms upon the *Turks*, of which the true meaning is only the Oppression of the Protestants in *Hungary*. A good Peace on that side would give new Life to the Confederate Affairs.

A little more publick Spirit and Vigor would be necessary in the *Spanish* Councils, in which Kingdom there is great Power and Wealth remaining, if it were rightly applied and well ordered.

The proper and natural Strength of *England* and *Holland* is at Sea. The Walls of Wood are our best defence, and the more we rely upon, and improve that Strength, the more we shall break the Measures of *France*.

But *England* is the main Pillar of the Confederacy; our Riches supply it; our Fleet and the Goodness of our Troops, are its chief Force and Reputation; all depend upon the Councils we take; if we are unwilling or unable to support the War, a Peace will be concluded upon the best Terms that can be had.

So that the whole will result in this, how far we in *England*, are able to maintain such a long War with
France,

France, as may procure us a Peace that shall be equal and lasting.

'Tis true, a long War is but a Melancholy Prospect to a Luxurious People, fearful of Slavery, and yet unwilling to pay the Price of Liberty; which no Nation hardly ever obtained, but at a great Expence of Blood and Treasure.

Whenever this War ceases, it will not be for want of mutual Hatred in the opposite Parties, nor for want of Men to fight the Quarrel, but that side must first give out where Money is first failing.

If we in *England* can put our Affairs into such a Posture, as to be able to hold out in our Expence longer than *France*, we shall be in a condition to give the Peace; but if otherwise, we must be contented to receive it.

For War is quite changed from what it was in the time of our Forefathers; when in a hasty Expedition,
and

and a pitch'd Field, the Matter was decided by Courage; but now the whole Art of War is in a manner reduced to Money; and now-a-days that Prince, who can best find Money to feed, cloath, and pay his Army, not he that has the most valiant Troops, is surest of Success and Conquest.

So that the present Business *England* is engaged in, will chiefly depend upon the well contriving and ordering the *Ways and Means*, by which the Government is to be maintained, and making the publick Charge easie and supportable.

By what has been said before, it may perhaps appear, that the Interruption of Trade has made this War very heavy upon the People of *France*, from which naturally follows, that a careful and vigorous Protection of our own Trade, will make all publick Burthens lighter and easier to us.

Trade,

Trade, as it is now become the Strength of the Kingdom, by the Supply it breeds of Seamen, so it is the living Fountain from whence we draw all our Nourishment; it disperses that Blood and Spirits through all the Members, by which the Body Politick subsists.

The Price of Land, Value of Rents, and our Commodities and Manufactures rise and fall, as it goes well or ill with our Foreign Trade.

'Tis not enough to have great Exportation, and great Importation, unless we are Gainers upon the Ballance; which the Nation cannot be at the foot of the Accompt, while there are very great Losses at Sea.

For the Profit of Trade is not the Advantage the Merchant makes at Home, but what the whole Nation gets clear and Nett, upon the Ballance in Exchange with other Countreys of its Commodities and Manufactures.

So that if we can protect our Trade to that degree as to be Gainers by the General Ballance, the Expence and Length of the War will not so much affect us; for Trade, well secured, will bring in that Wealth by which it may be fed and maintained.

To support a long War, the Taxes should be so contriv'd, as that they may lye equally upon the Nation; and when they are equally laid, they will in Consequence be easier, and longer, and more patiently suffered. For he that is to carry a great Burthen, should not reasonably be put to bear it upon one Arm, and that extended at length; but it ought rather to be placed upon his Shoulders, so that every Limb may bear its due proportion of the Weight.

The *Ways and Means* to supply the Government, in this War, should be such, as may not too highly affect Trade, upon the Prosperity of which

which depends, in so great a measure, the Welfare of the Nation.

What we give should be as free as possible from the Load of paying Interest-Money, which eats upon the Publick, as it ruins any private Person.

And, in Taxing the People, we should have regard not to create Disaffection to the Government.

We should likewise see that our present Gifts, should not, in their Consequences, bring Damage to the ordinary Revenue of the Crown; for, in such cases, we give of one hand, and take away of the other.

And lastly, in our *Ways and Means* of Supplying the War, we should take some care not to entail upon the Kingdom too large a Debt of perpetual Interest.

Taxes, which have all these Inconveniencies, that are laid unequally, that affect Trade, that consume us
with

with Usury, that disaffect the People, that prejudice the Crown Revenue, and burthen us with perpetual Interest, may be made use of now and then, to piece out, and answer a single and a short necessity; but cannot be repeated often, and made use of, as the constant *Ways and Means* of supplying the Government, in a business of length, without great damage and hazard to the Kingdom.

For Taxes of this nature beget publick and private Poverty, make the People desperate, render Government uneasy to the Rulers, and may be rather said to fight secretly against the Prince, than to give him any true assistance.

The Opinion, which from Year to Year has prevail'd, That the next Campagne would end the War, has made us bear with these *Ways and Means* of Suppy, believing every such charge would be the last of
that

that kind that should be laid upon the People.

Perhaps we should have taken other Measures, if, at the beginning of the War, the Nation had been thoroughly convinc'd, that Peace was at such a distance from us.

Some are of Opinion, that if at first we had fallen upon Excises, we had establish'd a Fond of Revenue, which would have lain equally upon the whole, been a constant and easie Supply, and tending less than other Taxes, to the damage of Foreign Trade, or ruin of the Gentry; and which, by this time, might have been so improv'd in the management, that we should have found it singly of it self, sufficient for all the the Expences of the War.

And

And 'tis not improbable, if the King of *France* had seen us open such a new vein of Treasure, we had long since had a more advantageous Peace than we can expect at present.

It had given him a great Opinion and Awe of our strength, if he had seen we had been able to raise five Millions a Year, in a way not very burthensome to the Nation; and he could have expected no good issue from a contest with so rich and powerful a People.

But if he finds we raise Money for the War, by *Ways and Means* heavy and destructive to our Country, he will be encourag'd to persue it till he has brought utter ruin upon us.

And

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And

And tho' it appears from the *Books of Hearth Money* that there are not above Thirteen hundred thousand Families in *England*; and allowing six Persons to a House, one with another, which is the common way of computing, not quite eight Millions of People; and tho' (as likewise appears from the *Hearth Books*) there are five hundred thousand poor Families in the Nation, living in Cottages, who contribute little to the Common Support; yet the Eight hundred thousand remaining Families, would be able to carry on the present business a great while longer, and, perhaps, till *France* is weary of it, if the Publick Burthens could be divided a little more equally among them.

It

It seems evident enough, that the War cannot be supported by the present Revenue of the Crown; of which, as also how it stood at the beginning of the Revolution, it may not be improper to give an Account.

The chief Branches of the Revenue, according to a Computation deliver'd to the House of Commons at the beginning of the Revolution, stood clear of all charges, in the Collection, as follows.

THE Tunnage and Poundage, including the Wood-Farm, Coal-Farm, and Salt-Farm, was computed at	600,000
The Excise on Beer and Ale, &c. Year ending 24th June 1689, did produce	666,383
The Hearth Money about	245,000
The Post-Office about	65,000
The Wine Licenses about	10,000
New Impositions upon Wine and Vinegar granted for Four Years, the Year ending 29th Sept. 1688, about	172,901
Duty on Tobacco and Sugar, for the same time in the same Year about	148,861
Duty on French Linnen, Brandy, Silk, &c. which was to continue to the 1st of July 1690, for the Year ending 29th of September 1688, produced	93,710

Total ————— 2,001,855

The

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The chief Branches of the Revenue at present, clear of all Charges in the Collection, stand as follows.

THE Tunnage and Poundage, including the Wood-Farm, Coal-Farm, and Salt-Farm, Year ending 29th September 1693, did produce 286,687

The Excise on Beer and Ale, &c. Year ending 24th June 1693, produced 391,275

The Hearth Money 000000

The Post Office the same Year 63,517

The Wine Licenses, the same Year about 5000

New Impositions upon Wine Vinegar, &c. Year ending 29th September 1693, produced 133,595

Duty on Tobacco, &c. Year ending 29th September 1693, produced 75,611

Duty on Silk, &c. Year ending 29th September 1693 148,430

The Additional Impositions took place from March 1 1693, and from that time to 29th September 1693. produced only 16,203

The Additional Duties upon Beer, Ale, &c. computed at 450,000

Total 1,570,318

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But

But of the 1,570,318 *l.* which is reckon'd the present Revenue, all but 746,479 *l.* which arises from Customs, old Excise, Post-Office, and Wine Licenses, is either anticipated by Act of Parliament for the War, or applied to the uses of it; indeed, something of the Nine-pences will come into the Crown as the Lives fall. The Salt Duty, and new Imposition upon the Tunnage of Ships, are to stand in the room of two Nine-pences, till they come to be clear of their former Anticipations.

The other smaller Branches of the Revenue, such as the Hereditary Customs, Fines for Writs of Covenant and Entries in the Alienation Office, Land Revenue, Dutchy of *Cornwal*, Dutchy of *Lancaster*, First Fruits and Tenths, Sheriffs Proffers, Compositions in the Exchequer, Fines of Leases, and Custody of Idiots, Forfeitures of Recusants,

Fines

Fines for Misdemeanors, Post Fines and Seifures, are all inconsiderable, and so charged with Pensions and Salaries of Officers, that they produce very little clear to the King.

The Tonnage and Poundage, &c. in time of Peace, will undoubtedly by degrees rise, but then Trade must be courted and handled gently.

The Excise on Beer and Ale, &c. has been lately under so many discouragements of all kinds, as that Branch will be found to mount very slowly.

The Hearth Duty is taken off by Law, as an unpopular Revenue; yet all the hardships and abuses of it, might have been corrected by Act of Parliament, and it would still have yielded about 200,000 *l. per Annum*, above the charge of Management, and however the Nation disgust it, 'tis hardly so odious, if rightly examin'd, as Poll-Money, which the Turks take to be so great

a Badge of Slavery, that they impose upon none but Christians.

The present Revenue being so far unable to support the War, what was wanting has been hitherto made up by other *Ways and Means*, of which some are thought very prejudicial to the Nation.

Giving the King Money by Anticipating the Customs, or by Credit, upon distant Fonds, does apparently consume the Publick with Usury: The new Fonds entail upon us a heavy Debt of perpetual Interest.

The Additional Nine-pences upon Beer, and Ale, do manifestly hurt that Branch of the King's Revenue.

'Tis feared frequent Polls may disaffect the People. The new Customs and Impositions upon Tunnage, are thought to prejudice Trade. And lastly, the Land Taxes by Monthly Assessment seem unequally laid; and the Pound Rate, of four Shillings in the Pound, does seem unequally Levied

WAYS and MEANS. 41
Levied upon the Nation. But of
each in their order.

*Of Anticipating the Customs and
Credit upon distant Fonds.*

THat such *Ways and Means* of
Supplying the Government
occasion ill Husbandry in the Pub-
lick, will appear plainly to any one,
that takes the pains to examin what
great Sums have been paid on Ac-
count of Interest-Money and Gra-
tuities, and let the King be either
to buy Stores, or to pay his Fleet
and Army, it will be found at the
long run, that 700,000*l.* in ready
Money, will go farther than a Mil-
lion in Tallies.

Of

Of the New Fonds for Interest.

THE Fonds for Interest were, perhaps, good expedients, for the time, to raise Money, but, if made use of frequently, may produce very bad effects in the Nation; for they divert Money too much from the Chanel of Trade, where it is always best employed to the Kingdoms advantage.

There is already paid upon these sort of Fonds, about 400,000 *l.* Yearly. 'Tis true, what is out upon Lives, will by degrees wear off; but a great part of this Sum will be a lasting Rent Charge upon the Nation: and if we should further increase it by new Projects of the same nature, we shall quickly be in
the

the condition of *Spain*, where they are undone by paying Taxes to one another; and where the Publick Revenue is so clogg'd with perpetual Interest, that apparently there is not wherewithal to supply the present Necessities of the Government.

But the principal Mischiefs these Fonds occasion, is the raising Money above the Price, which either our Foreign or Domestick Trade can afford to pay for it, to the great discouragement of both.

They who have trac'd the effect which lessening Interest-Money by Law in this Kingdom has produc'd, do very well observe, that when Money was brought from Ten to Eight *per Cent*, our Trade presently increas'd upon it, and doubled in some time after it was reduc'd from Eight to Six *per Cent*; and if the abatement of Interest did bring along with it that good Advantage, we must expect to see Trade labour
under

under great difficulties, and in a short time come to Nothing, if, by the means of these Fonds, Money be restored to its former Rate of *Eight per Cent.*

They are so Inviting, and of such infinite Profit, that few now are willing to let out their Money to Traders at *Six per Cent.* as formerly, so that all Merchants, who subsist by Credit, must in time give over, and they being the greatest part, and, perhaps, the most Industrious, any Man may judge what damage this will be to the Kingdom.

So that these Fonds of Interest, are *Ways and Means* of Supplying the War, which in all appearance are to be used tenderly, and with great caution.

*Of the Additional Duties upon
Beer and Ale.*

THE Excise upon Beer and Ale, Brandy, Strong Waters, &c. was is in a gradual and constant way of Improvement from 1674 to 1689, inclusive; which Year it produced, clear of all Charge, 666,383*l.* 1*s.* 9*d.*

Every Year since it has fallen, and by much larger steps than ever it mounted.

But because since the War there is little Brandy Imported, and Strong Waters are now charged in another manner, and at other Rates than formerly; the Fall of this Revenue will more plainly appear, by making the Accompt up only for Beer and Ale, which produc'd as followeth.

Note, What folloys is the gross Account.

Year

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Year ending 24 June } 1689 —————	694,476	02	6 $\frac{1}{2}$
Year ending 24 June } 1690 —————	633,822	14	6 $\frac{3}{4}$
Year ending 24 June } 1691 —————	554,769	10	6 $\frac{1}{2}$
Year ending June 24 } 1692 —————	515,455	08	3 $\frac{3}{4}$
Year ending 24 June } 1693 —————	488,442	14	7 $\frac{1}{2}$

The Accompts of the Year ending the 24th of *June* 1694, are not yet made up; but the Excise, by a Medium of Four Years, having fallen hitherto about 50,000 *l. per Annum*, 'tis probable the last Year has done the like; and, if so, it is now 250,000 *l. per Annum* less than it was in 1689. This great Decrease is, by the Commissioners of that Revenue, chiefly attributed to the new Additional Duties, which in the Country have made

made numbers of Victuallers, in every County, leave of their Trade; and in *London*, put many private Families to brew their own Drink.

The Three Nine-pences upon Beer and Ale will not amount to much more than 420,000 *l. per Annum*; and if, as is alledged, they are the real Cause the old Revenue is diminished Yearly 250,000 *l.* the publick gets but 190,000 *l. per Annum*, by a Tax that will be a long and very grievous Burthen upon all the Barly-Land of *England*, and which is particularly heavy upon one Trade, otherwise enough oppressed by the Quartering of Soldiers.

'Tis true, these Duties were a present Expedient, and did help out towards the Supply of the War; but for a long time hereafter they will apparently very much diminish the ordinary Revenue of the Crown.

of

Of Poll-Money.

THere is nothing can make it better apparent how displeasing Poll-Money is to the People, than the Observation how ill it is brought in, and answered to the King. For where Taxes seem hard and oppressive, in particular to the Poor, the Country Gentlemen proceed in the Levying of them with no Zeal nor Affection.

The first single Poll that was given in this Reign, amounted to 288,310 *l.* 19 *s.* 6¹/₂; with which the Quarterly Poll holds no manner of Proportion. 'Tis true, the Qualifications are Taxed differently in the two Acts. Money is charged in the first, and not in the second, and Titles are put higher in one than the other. But considering how many
were

WAYS and MEANS. 49

were brought in by the second Act, and at high Rates, which were not reach'd by the first, the Quadruple Poll might reasonably have produc'd near four times as much as the Single, and it yielded little more than half.

E

Quar.

Quarterly Poll.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>London, Middlesex, } and Westminster —</i>	97,622	5	11
<i>Rest of England —</i>	499,896	7	1½
<i>Total —</i>	597,518	13	0½

Single Poll.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>London, Middlesex, } and Westminster —</i>	80,280	9	4½
<i>Rest of England —</i>	208,030	10	2
<i>Total —</i>	288,310	19	6½
<i>Total of the Quar- terly Poll —</i>	597,518	13	0½
<i>Difference —</i>	309,207	13	5½

The

The Houses in *England*, as appears by the Books of Hearth-Money, are about 1,300,000, of which 500,000 are Cottages, inhabited by the Poorer Sort; so that we may reckon there are not above 800,000 Families liable to the Payment of Poll-Money; and though, in the common Computation of the whole People, there may not be above six Persons to a House, one with another, yet, in computing the 800,000 Richer Families, we may very well allow them to contain, one with another, seven Persons, which would be 5,600,000 Heads; and reckon but a third Part of these qualified within the Act to pay four Shillings *per* Head, the Poll Bill on that single Article, ought to have produced 373,333 *l*.

What the one Pound *per* Quarter upon Gentlemen and Merchants worth 300 *l*. and such as belong to the Law; and what the Ten Shillings *per* Quarter upon Tradesmen,

E 2

Shop

Shop-keepers, and Vintners worth 300 *l.* might have yielded, is difficult to compute; but, perhaps the Commissioners Names in the Act of Parliament for the Monthly Assessment, *Quarto & Quinto Gulielmi & Mariæ* may be no ill Guide in the Matter. The Commissioners then were about Ten Thousand, and we may reasonably suppose (and any Gentleman may compute for his own Country, and he will find) that, one Country with another, not an Eighth Part are named Commissioners of those Persons, who in Estate, real or personal, are worth 300 *l.* and if so, we may reckon there are in *England* 80000 Persons lyable to the Payment of one Pound *per* Quarter; by which Account, the King should have received on that Article 320,000 *l.*

When we reflect upon the great Number of Tradesmen, Shopkeepers, and Vintners that are in *England*, it cannot seem any extravagant Computation

putation to reckon there are 40000 Persons, of that Sort, worth 300*l.* and lyable to the Payment of Ten Shillings *per* Quarter; upon which Head the King should have received 80000*l.* And allowing but 26667*l.* for all other Persons charged by that Act, the Quarterly Poll ought to have yielded to the King,

	<i>l.</i>
For the Common People	
at 4 <i>s.</i> <i>per</i> Head	373,333
For the Gentlemen, &c. at	
4 <i>l.</i> <i>per</i> Head	320,000
For Tradesmen, &c. at 2 <i>l.</i> <i>per</i>	
Head	80,000
For other Persons charged	
by the Act	26,667

In all ——— 800,000

But there was re-^{*l.*}
ceiv'd only ——— { 597,518 ^{*s. d.*} 13 01

E 3 The

The principal Articles in this Computation seem very much confirmed by what the first Poll yielded; for if there had not been in *England* about 1,866,666 Persons who paid 12 *d.* *per* Head, and about Eighty thousand of the Sort who paid one Pound *per* Head, that Poll could not have produced in the Country only 208,330 *l.* 10 *s.* 2 *d.* for Money and Titles were generally charged in *London*.

In the Poll now in being, such are charged who are worth in Estate, real or personal, 600 *l.* which may make some difference in the second Article; but the third Article should now increase, considering all Persons, by this Act, are to pay Ten Shillings *per* Quarter that are worth 300 *l.* in Estate real or personal, which seems to take in Stock of all kinds; whereas in the former Act, only Tradesmen, Shopkeepers, and Vintners were comprehended; so that

that if the present Poll were strictly collected, it would produce about 800,000 *l.* and yet, as far as can be judged by the Accounts hitherto come up, it is not like to yield so much Money as the former.

When a Tax yields no more than half what in reason might be expected from it, we may plainly see it grates upon all sorts of People, and such *Ways and Means* of raising Money should be rarely made use of by any Government.

*Of the New Customs and Duty
upon Tunnage.*

SOME People, who contemplate the greatness of *England*, and the Figure it made in the World during the former part of *Queen Elizabeth's* Reign, and some time before, are led to think we were stronger without Trade than with it.

Perhaps Trade in General may have been hurtful to Mankind, because it has introduced Luxury and Avarice; and it might be better with us, if we still liv'd in the Innocence and plainness of our Fore-fathers.

But the Circumstance of Time, and the Posture other Nations are in, may make things absolutely necessary, which are not good in their own Nature.

War

War is the occasion of Cruelty, Wickedness, and Injustice, yet an unwarlike Nation can enjoy no safety.

Since *France, Spain, Italy, and Holland* have addicted themselves so much of late years to Trade, without that Naval Force which Trade produces, we should be continually exposed to the Insults and Invasions of our Neighbours.

So that 'tis now become indispensably our Interest, to encourage Foreign Commerce, and enlarge it as much as possible.

Instead of loading that part of our Strength, we ought to court and nurse it up with all imaginable Art and Care; 'tis a coy and fantastical Lady, hard to win, and quickly lost.

With high Customs we spoil Industry, discourage the Merchant, and may in time drive Trade to take some other Chancel; and there is hardly

hardly an Instance to be given of a Nation, may be not of any single City, that having once lost Trade, could ever recover it.

War, and the Scarcity of Money, are sufficient Discouragements to Foreign Commerce, without burthening it with new Impositions.

And perhaps it may be worth while to consider, whether hereafter, in time of a profound Peace, if part of the Customs were taken off, and some Excises given in their room, such an Exchange might not be very beneficial to the Nation.

If the Stock of the Merchant were greater, he would be in a Condition to have a bigger Trade. If it were not for the great Duties that must be paid for Customs, the same Stock would carry on double the Trade.

'Tis true, that Excises would have the appearance of affecting Land more than Customs,

But

But 'tis because the Views of Men are short, and generally confined to their own narrow Interest; and they do not duly consider how much their private Concerns depend upon the publick Welfare of Trade, and how much the Value of Land is improv'd since our Trade has augmented, even from Twelve to Twenty four years Purchase; nor how much more of their Prroduct and Manufactures would be exported, if Trade were free without Clog, and in its full Prosperity.

'Tis granted that Excises would something affect the Landed Man, who is the first Seller, but if the Customs were lessened, the Price of all Foreign Goods would diminish to the Buyer; and considering how great a Part that is of every Man's Expence, the Country Gentleman would get in the Shire what he loses in the Hundred.

In Nations, where the Government cannot subsist without charging every thing, they lay perhaps great Customs ; but, wherever the Publick can otherways be maintain'd, the Customs are low, for the Encouragement of the Merchant, who deserves all Favour, as being the best, and most profitable Member of the Common-Wealth.

Of all the new Impositions, nothing is thought to lye so heavily on Trade, as the Duties upon the Tunnage of Ships. It seems to pull down at once a great part of what the Nation had been so carefully rearing up by the Act of Navigation.

And that Tax is an Instance, how much Compassion for private Cases does more prevail in this Country, than the Sense of Publick Good. For it was once designed to raise the Money, which was wanting at the latter end of the Sessions, by laying a
new

new Duty upon Wine; but because that was complained of as very burthensome to the *Spanish* and *Portugal* Merchants, a Charge upon Tunnage was pitched upon, which in its Consequence may prove very pernicious to the General Trade of all *England*.

*Of the Monthly Assessment and
Aids by a Pound Rate.*

Subsidies, Fifteenths, and Tenths, were the ancient *Ways and Means* in this Kingdom of supplying the Government.

But what Estates, and in what manner Land was thereby Rated, is a Matter very perplexed in our Records, and would ask more time to explain, than the Brevity designed in this Essay will admit of.

Lord Cooke, *Inst.* 4. P. 33. and 34. values a Subsidy at 70,000 *l.* and Tenths and Fifteenths at 20,000 *l.* and says they were Four Shillings in the Pound upon Land, and 2 s. 8 *d.* upon personal Estates.

It seems probable, that for a long time there had been no Survey made of the Land in *England* till 32 Hen. 8.
and

and that for some Ages they had governed themselves by the ancient Books. But the Affairs of that King requiring then a great Sum of Money, the Parliament charged Land with 12 *d.* per Pound, and personal Estates with 6 *d.* and the King had liberty to name Commissioners of his own. The Assessors were to be upon Oath, and had Power to examine upon Oath all Persons of the true Value of their Estates, real and personal.

The same thing was done 34 and 37 *Hen.* 8. 2 and 3 *Edw.* 6. and 3. and 4 *Edw.* 6. and 4 and 5 *Philip* and *Mary*. And in these times, there was in a manner a new Survey made of all the Land in the Kingdom, and thereupon the Subsidies that came after, raised larger Sums than formerly. For we find from the Accounts in the *Exchequer*, that from 1 *Eliz.* to 29. inclusive, the Subsidies, one with another, amounted to at least

100,000

100,000 *l.* but from 31 *Eliz.* to 18 *Jac.* 1. in which time we cannot find there was any regular and strict Survey made, the Subsidies fell to 70,000 *l.* or thereabouts; for which no reason can be assigned (Land improving all the while) but that, when there had been no Survey made for a long while, and the Assessors were left at large, the People naturally returned to the Rates in the old Books.

How ancient the Inequality is between the Taxes in the North and West, and the Home Counties, so much complained of, cannot easily be traced; for in an Assessment of 400,000 *l.* 17 and 18 *Car.* 1. we find the Rates upon the Northern and Western Counties to lye just as they do in our present Assessment; and tho' there might be some reason to ease the North in that Tax, because those Parts had been great Sufferers by the Scotch Army, yet in 1642, when

when that Act passed, the Sword of Civil War was not as yet drawn; and the West and other Counties had not yet at all been harassed; so that the Favour which the North and West have met with in Land Taxes, is a little older than the Civil War, and may be attributed to that Care, which the great Number of Members they send up, have always had of their Concerns in Parliament.

When the Civil War broke out, the Commonwealth chiefly subsisted by Excises, for they could gather Land-Taxes only where they were strongest.

In 1647, their Authority was generally own'd over all the Nation, and then they began to raise Land-Taxes regularly by a Monthly Assessment.

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When

When the War was over, there was real reason to ease the North and West, and accordingly the Parliament considered what Counties had least felt the War, those in their Assessments they rated highest, and they spared such Places as had been most harrassed by the Armies of either side; and this was the Distinction they made (and not as is vulgarly thought) that of Associated or Non-associated Counties; for most Counties of *England*, during that War, had been some time or other associated, and by Ordinance of Parliament.

But still perhaps it had not fared so well with the North and West, notwithstanding their Sufferings, if their Cause had not been maintained in the House of Commons by a sufficient Number of Friends and Advocates.

The

The Places which had been least sensible of those Calamities, or were soonest rid of them, and that had been under the Wings of the Parliament, and their Army, were *London and Middlesex, Surry, and Southwark, Hertfordshire, Bedfordshire, Cambridge-shire, Kent, Essex, Norfolk, Suffolk, Berks, Bucks, and Oxfordshire.*

And they kept to the same measure of favouring the distant Counties, and laying the chief Burthen upon those nearest *London*, as long as the Authority of the Commonwealth lasted.

When King *Charles* the Second was restored, the Northern and Western Gentlemen were strong enough in the House of Commons to get continued the Method of Assessment then in practice, which was so favourable

F to

to them ; and in the Act 12 *Car.* 2. for raising 70,000 *l.* for one Month, 'tis particularly provided, that it shall be raised in such Proportion as the last 70,000 *l.* per Month was raised by Ordinance of State ; since which time till now, the Counties distant from *London*, have continued in the constant Possession of being favourably handled in all Assessments.

The first Attempt of reducing Assessments to some equality, was made in the Year 1660.

The House of Commons, as may be seen from their Journals, had then in debate the Setling 100,000 *l.* per *Annum*, in Compensation of the Court of Wards and Liveries ; and a Committee was ordered to frame and bring in an equal Apportionment of the said

WAYS and MEANS. 69

saied Sum upon all the Counties of
England; which was done accord-
ingly, and delivered to the House
November the 8th, 1660, and is as
followeth.

Yorkshire	West Riding	2520	}	5800
	North Riding	1930		
	East Riding	1350		
Devon				5000
Essex				4800
Kent				4800
Suffolk				4800
Norfolk				4800
Somerset				4000
Bristol City				250
Lincolnshire				4000
Hampshire				3000
Cornwall				2400
Wiltshire				2700
London				4000
Middlesex				3000
Dorsetshire				2000
Northampton				2500
Gloucester				2500
Hertford				1800
Buckingham				1900
Sussex				2600
Surry				1800
Cambridge and Isle of Ely				1800
Shropshire				1900
Berkshire				1700
Oxfordshire				1700
Leicester				1800
Hereford				1600
				78950

Warwick

WAYS and MEANS. 71

Warwick	1800
Worcester	1800
Bedford	1400
Stafford	1400
Nottingham	1400
Darby	1400
Lancashire	1600
Cheshire	1400
Rutland	380
Huntington	900
Northumberland	700
Durham	700
Cumberland	400
Westmorland	300
Monmouth	800
Anglesea	260
Brecknock	450
Cardigan	350
Carmarthen	450
Carnarvan	260
Denbigh	450
Flint	260
Glamorgan	700
Merioneth	220
Montgomery	550
Pembroke	500
Radnor	240

21070

78950

Total is 100,020

This Apportionment was many Months in forming, and made, no doubt, with great Deliberation and Judgment, since all the most considerable Men of those Times were of that Committee.

'Tis apparent, that in the Assessment of the Rates upon each County, and by comparing the Sums, it may be seen, that they chiefly governed themselves, by the Proportions which had been observed in rating the Ship-Money.

They had before them the Assessment of the 400,000 *l.* 17 and 18 *Car. 1.* which, because it was made in Parliament, they would, no doubt, have followed, if they had not judged it Partial.

But it seems they rather chose to follow the Rates observed in Assessing the Ship-Money, as having been laid by Persons who had not the same reason and Interest to favour one Country more than another.

Ship.

Ship-Money was an arbitrary and illegal Tax, therefore it concerned the Contrivers of it to lay it as equally upon the Nation as possible; for it would have been a double Grievance to the People, if it had been imposed, both against Law, and also with Partiality. On the contrary, it imported the Ministers of that time to give their new Invention all the fair Colours imaginable; and to make that, which was unjust in its Nature, at least just and equal in its Manner; and no doubt, in the Rating of it, they had duly weighed and considered the Strength and Weakness, Riches and Poverty, Trade and Fertility, and every Circumstance of each particular County; with some regard also to the Proportion it bore in the ancient Subsidies.

And, upon these Grounds, 'tis more than probable the Committee of the House of Commons proceeded in 1660, when they made the

Ship-

Ship-Money their Model and Pattern of a fair and equal Assessment.

Since the late War with *France*, Land has been Tax'd in different manners, by an Assessment, and by a Pound Rate ; but both ways, it will perhaps appear, that the North and West have not born their due share and proportion of the Common Burthen.

The first Aid given to Their Majesties upon Land, was by a Monthly Assessment of 68,820 *l.* 19 *s.* 1 *d.* per Month, *Primo Guil. & Mariae.*

The second Aid upon Land was of 12 *d.* per Pound. In this Act Their Majesties had power to Nominate the Commissioners under the Great Seal of *England*, but were advis'd to put in all the same Persons again, who had been Commissioners in the Monthly Assessment : The Assessors in this Act were upon Oath, *Primo Guil. & Mariae.*

WAYS and MEANS. 75

The third Aid upon Land was of 2 s. in the Pound. In this Act, the Assessors were upon Oath; *Primo Guil. & Maria.*

The fourth Aid upon Land was by a Monthly Assessment of 137,641 l. 18 s. 2 d. per Month, 2 Guil. & Maria.

The fifth Aid upon Land was by the same Monthly Assessment, 3 Guil. & Maria.

The sixth Aid upon Land was by a Pound Rate of 4 s. in the Pound. In this Act the Assessors are not upon Oath, 4 Guil. & Maria.

The seventh Aid upon Land is by the same Pound Rate, and the Assessors are upon Oath, 5 Guil. & Maria.

In order to show what proportion each part of the Kingdom bears in the Assessment, and in the Pound Rate, here is fram'd a Table of 12 Columns, which shows,

1. What

1. What each County pays in the Monthly Assessment of 137,641 *l.* 18 *s.* 2 *d.* per Month.
2. What each County pays in the single Poll.
3. What each County pays in the Aid of 1 *s.* and 2 *s.* per Pound.
4. What each County pays in the Quarterly Poll.
5. What each County pays in the Aid of 4 *s.* per Pound.
6. What each County would pay in a Tax of two Millions, according to the Apportionment of 1660.
7. What each County paid in the Assessment of Ship-Money.
8. What each County paid in the Excise on Beer and Ale, &c. for the Year 1689.
9. What number of Houses in each County, were return'd by the Hearth Books of Lady-day 1690.
10. What number of Hearths in each County, were return'd for the same time.
11. What

11. What each County paid in the Assessment of 400,000 *l.* 17 & 18 *Car.* 1.

12. An Estimate of the Poor Rates, upon each County, by a reasonable Medium of several Years, made towards the latter end of King *Charles* the Second's Reign.

There is likewise summ'd up at the end of this Table in two separate Articles.

First, The amount in each particular of the Eleven Home Counties, which are thought in Land-Taxes to pay more than their proportion, *viz.* *Surry* with *Southwark*, *Hertfordshire*, *Bedfordshire*, *Cambridgeshire*, *Kent*, *Effex*, *Norfolk*, and *Suffolk*, *Berks*, *Bucks*, and *Oxfordshire*.

Secondly, The amount of the other Counties of *England* and *Wales*, exclusive of *London*, *Westminster*, and *Middlesex*,

Middlesex, which, because they would over-balance either side, are to remain out of the Contest.

The Excise, and number of Houses and Hearths, are no ill Measures to form a Judgment by, of the Trade, Wealth, and Abilities of a Country.

Particularly, Sir *William Petty*, who was esteem'd the best Computer we ever had, in all his Political Arithmetick, both for *England* and *Ireland*, did very much govern himself by the Hearth-Money.

Some light may be also had in this matter, from the late Polls which have been in the Kingdom.

The Article of Ship-Money, shows how Persons unconcern'd, did think each County ought to be Rated.

The Apportionment of 1660, makes it appear what was the Opinion of a very able Committee of the House of Commons, upon this Subject.

The

The Aid of 1 s. and 2 s. in the Pound, set down in the Table, shows that a Pound Rate has rais'd more, in proportion, than it does at present; for if 3 s. in the Pound did raise 1,566,627 l. 10 s. 9 d. $\frac{1}{2}$. four Shillings in the Pound ought to raise 2,088,836 l. 14 s. 4 d. $\frac{1}{2}$.

The Poor Rates, set down in the Table, may be very useful to such as love Computations, and who are inquisitive into the Common Business of the Nation, and desirous to know its Strength and Weakness. It was collected with great Labour and Expence, by Mr. *Ar. Mo.* a very knowing Person. He had not the Account of *Wales*, but according to the proportion *Wales* bears to the rest of the Kingdom in other Taxes, the Poor Rate there must have been about 33,753 l. So that the Poor Rate, at that time, through the whole Nation, was about 665,362 l.

By

By the comparison of all these particulars, some light, peradventure, may be given, and computations made, that will a little help to the forming a right Judgment, how all parts of the Kingdom may be Rated in a Land-Tax, with somewhat more of equality.

But the Observations and Inferences, which shall be made from this Table, are humbly submitted to such as take delight in Calculations of this kind; and 'tis hoped such a Scheme will set better Judgments, and abler Heads, to work, upon a matter that deserves so well to be effectually consider'd.

All substantial Merchants will acknowledge, that Stealing Customs, and Running Goods, is against their Common Interest, because such as have that Art, are not upon an equal foot of Trade with the rest.

In

In the same manner, where a Tax is unequally Levy'd, the Gentlemen are not upon the same foot of maintaining their Port, and providing for their Families, which cannot consist with the Publick Good.

From the Table here set down, there may be made these Observations.

First, That it evidently appears several ways, that the North and West, or the Counties that lye towards the North and West, are at least two thirds of *England*, reckon'd without *London*, *Westminster*, and *Middlesex*.

Secondly, That there is good ground to conjecture, that the North and West, or the Counties that lye towards the North and West, are near three fourths of the Kingdom,
G reckon'd

An ESSAY upon
reckon'd without *London, Westminster,*
and *Middlesex.*

Thirdly, That from a General Calculation of the whole, there seems good reason to believe, that *London, Middlesex,* and *Westminster,* are not above one tenth part of the Kingdom.

In the Excise on Beer and Ale, the North and West, compar'd with the Eleven Home Counties, are

{	As 554,117 <i>l.</i> is to 184,520 <i>l.</i> which is two full thirds.
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In the number of Houses, the North and West, compar'd with the Eleven Home Counties, are

{	As 1,208,000 are to 335,543 Houses, which is about 3 fourths.
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In the number of Hearths, the North and West, compar'd with the Eleven Home Counties, are—

{	As 2,197,959 are to 684,950 Hearths, which is much above two thirds.
---	--

In the Single Poll, the North and West, compar'd with the Eleven Home Counties, are—

{	As 208,030 <i>l.</i> is to 69,428 <i>l.</i> which is about two thirds.
---	--

In the Quarterly Poll, the North and West, compar'd with the Eleven Home Counties, are—

As 499,896 *l.* is to 167,626 *l.* which is about two thirds.

In the Assessment of Ship-Money, the North and West, compar'd with the 11 Home Counties, are—

As 186,800 *l.* is to 57,800 *l.* which is two full thirds.

In an Assessment of two Millions, according to the Apportionment of 1660, the North and West, compar'd with the Eleven Home Counties, would be—

As 1,860,400 *l.* is to 626,000 *l.* which is about 2 thirds.

In the Poor Rates, the North and West, compar'd with the Eleven Home Counties, are—

As 608,982 is to 214,122, which is near two thirds.

So that it appears here plainly, by Eight different Instances, the North and West are at least two thirds of the Kingdom, reckon'd without *London, Westminster, and Middlesex.* According to which Calculation,

The Monthly Assessment.

Which runs thus,

	<i>l.</i>
North and Western Counties	946,118
The Eleven Home Counties	529,615
London, Westm. and Middlesex	175,969
Total	<u>1,651,702</u>

Should run thus :

	<i>l.</i>
North and Western Counties	983,822
The Eleven Home Counties	491,911
London, Westm. and Middlesex	175,969
Total	<u>1,651,702</u>

So in the Pound Rate of 4s. in
the Pound, according to this Calcula-
tion,

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lation, if the Eleven Home Counties, which are but one third, Raife 632,388 *l.* the other two thirds should Raife 1,264,776 *l.* And

The Pound Rate

Which runs thus,

	<i>l.</i>
North & Western Counties	1,038,184
The Eleven Home Counties	632,388
London, Westm. and Middlesex	307,140

Total	1,977,712
-------	-----------

Should run thus :

	<i>l.</i>
North & Western Counties	1,264,776
The Eleven Home Counties	632,388
London, Westm. and Middlesex	307,140

Total	2,204,304
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Bur.

But, all things duly consider'd, there seem very probable reasons to believe, the North and West are three fourths of the Kingdom, reckon'd without *London, Middlesex, and Westminster.*

For, as to the Excise, all who know that Revenue must grant, that in the North and West, the Country in many parts is so wild, and the Houses lye so dispers'd, that the Retailers cannot be so well watch'd as in the Home Counties, where the Dealers are in a narrower compass, and have less opportunities to deceive the King's Officers. More private Families take their Drink of the Common Brewers, in the Counties near *London*, than at a distance, which swells the Excise of the Home Counties. Setting that aside, and if the Revenue could possibly be as well watch'd in the distant parts as it is near *London*, the Excise of the North and West would, probably, answer near

near three fourths of the whole, without *London*, &c.

As to the Polls, 'tis notoriously known, that the payment for Degrees and Qualities of Persons, is by no means so narrowly looked after and exacted in the North and West, as in the Home Counties; and if it were, the Poll-Money in the North and West, would in all likelihood answer three fourths of the whole, reckon'd without *London*, &c.

As to the North and West, bearing no higher a proportion, in the Poor Rate, than scarce two thirds with the rest of *England*, there is perhaps, this to be said, That in the distant parts, Provisions are cheaper; so they maintain their Poor at an easier rate than in the Counties near *London*.

In the North and West, their Manufactures afford Employment to the poorer sort; and there are not so many there, who live upon the Charity of others, as near *Lon-*

don, where Luxury and Idleness abound.

As to the proportion each County bears in the Ship-Money, and as to the Rates which would lye upon each County in an Assessment of two Millions, pursuant to the Apportionment of 1660, though the proportions are both ways laid with more equality than in our present Assessment, yet we are to consider, that in those times, when they judg'd the Eleven Home Counties to be a third part of the Kingdom, it was, in respect of the Improvements of Land, earlier known, and made use of, near the Capital City, than at a distance from it.

The Ship-Money, of which the Apportionment in 1660 is a Copy, began to be Levied in 1636; at which time we may well imagine, that near *London*, all sorts of ways to meliorate Land were found out, and put in practice, such as Dispark-
ing

ing Parks, Grubbing Woods, Inclosing and Dreining Fenny Ground, &c.

So that the Home Counties, which were scarce a seventh part in quantity of Acres, to the rest of *England*, might, in the Year 1636, be well judg'd a third part in the value of Rents.

But the various ways of Improving Land, are now of late Years got into the Northern and Western Counties; Clover, Cinqfoin, Trefoin, Marl, and Lime, are particularly beneficial to Countries that have great store of Barren Ground.

The North and West of late Years, have had a greater proportion of Foreign Trade than the Home Counties.

The use of Sea-Coal in *London*, has more than trebled of late Years, which is a great advantage to the North,

The Prohibition of *Irish* Cattle, is wholly beneficial to the Northern and Western Counties, and has improv'd their Land, and is hurtful to the rest of *England*.

Land seems to have been almost at the height of its Improvement, and near the Rack Rent, about the Year 1636, in the Eleven Home Counties.

And in the North and West, it has been ever since Improving; so that, in all probability, those Counties which were formerly rated as two thirds, may now be esteem'd and valued as three fourths of the Kingdom.

Upon the whole Matter, the Hearth-Money seems the best Measure to form a Judgment by, of the Wealth of each County; and, by consequence, what proportion it ought to bear in any Land-Tax.

For, from the number of Houses, we may compute the People.

Where

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Where the numbers of People are, generally speaking, there are the Manufactures, and Consumption of Home Commodities ; there is the Wealth and Trade ; and there Land improves, and Rents are highest.

In the number of Houses, the North and West, are about three fourths of the Kingdom.

From whence, upon probable grounds, may be inferr'd, that the North and West are three fourths of the Rents and Value of *England*, still reckoning without *London*, &c.

And if so, and if the Eleven Home Counties are but a fourth part, the Monthly Assessment should run thus :

	<i>L.</i>	<i>s.</i>
North and Western Counties—	1,106,799	18
The Eleven Home Counties—	368,933	6
<i>London, Westminster, and Middlesex.</i> —	175,969	12
<hr/>		
Total—	1,651,702	16
<hr/>		

And

And it likewise follows, that if in the Pound Rate of 4s. *per* Pound, the Eleven Home Counties, which are here reckon'd but at a fourth part of the Kingdom, produced 632,388 *l.* than the North and West, which are three fourths, should produce 1,897,164 *l.*

And a Pound Rate of 4s. in the Pound, throughout the whole Kingdom, would be,

	<i>l.</i>
North and Western Counties —	1,897,164
The Eleven Home Counties —	632,388
<i>London, Westminster and Middlesex</i> —	307,140
	<hr/>
Total —	2,836,692
	<hr/>

It may be seen, in the Accompts of the Exchequer, that, in the Ancient Subsidies, the North and Western Counties have been all along favour'd, and the reasons for it may be easily assign'd, *Worcestershire,*

fbire, Gloucestershire, Herefordshire, Shropshire, and Cheshire, were subject to the Incurfions of the *Welsh*. The four Northern Counties, and *Yorkshire*, were always to be upon their Guard, against the Inroads of the *Scotch*. The Western parts lay exposed to Descents, and Invasions of the *French*; so that the private and particular Charge in their Defence, which lay upon those Counties more than others, might be a sufficient Cause to give them Ease in all Publick Burthens.

The Parliament, 17 & 18 *Car. I.* in their Assessment of 400,000 *l.* plainly took their Measures from the Ancient Subsidies.

And with that Assessment, *Car. I.* agree the Rates laid upon each County by the Common-wealth.

And what the North and West pay in the Pound Rate, and what is laid upon them in our present Monthly Assessment, seem to answer it exactly;

actly; all which may be seen by comparing the Rates in the Table upon each County.

But the Equity and Reasons ceasing which made our Ancestors so favourable to them, and they enjoying the same common Protection, and the Publick Necessities requiring great Sums of Money; it seems but just and fair that they should neither favour themselves, nor oppose the being, in all Taxes, upon an equal Foot with the rest of the Nation.

The last Observation offered from the Table, is, that *London, Westminster, and Middlesex*, are not above a Tenth Part of the Kingdom, which, if plainly made out, will clear a great many Points, and very much confirm the Calculation that has been made of what the North and West might raise in the Pound Rate.

In *London, Westminster, and Middlesex*, the Pound Rate of four Shillings in the Pound seems to have been
well

well and justly Levied (except in the Article of Money at Interest) and did raise 307,140 l.

Now if we could come at an exact Knowledge, what Proportion the Rents and Value of those Places bear to the rest of *England*, it would be a very good Guide to the forming a Computation, what the Pound Rate, fairly and Impartially levied, would raise in the whole Kingdom.

In the Aid of 4 Shillings per Pound, <i>London, Westminster</i> and <i>Middlesex</i> compared with the rest of <i>England</i> , are—————	As 307,140 l. is to 1,977,713 l. which is near a sixth.
---	---

In the Assessment of 400000 l. 17 and 18 Car. 1. <i>London, Westminster</i> and <i>Middlesex</i> , compared with the rest of <i>England</i> , are—————	As 54,831 l. is to 403,159, which is near a Seventh.
---	--

In the present Monthly
Assessment, *London, West-*
minster and *Middlesex*, } As 175,969 *l.* is to
compared with the rest } 1,651,702 *l.* which
of *England*, are——— } is above a Tenth.

In the Single Poll, *Lon-*
don, Westminster and } As 80,280 *l.* is to
Middlesex, compared } 288,310 *l.* which is
with the rest of *En-* } about a Fourth—
gland, are——— } 162

In the Quarterly Poll, }
London, Westminster and } As 97,622 *l.* is to
Middlesex, compared } 597,518 *l.* which is
with the rest of *En-* } about a Sixth.
gland, are——— }

In two Millions, accord- }
ing to the Apportion- } As 140,000 *l.* is to
ment of 1660, *London,* } 2,000,400 *l.* which
Westminster and *Middle-* } is about a Four-
sex, compared with the } teenth.
rest of *England*, are——— }

In the Ship-Money, *Lon-*
don, Westminster and } As 20,180 *l.* is to
Middlesex, compar'd with } 206,980 *l.* which is
the rest of *England*, are-- } about a Tenth.

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In the Excise on Beer and Ale, *London, Westminster, and Middlesex*, compared with the rest of *England*, are—

As 140,358 l. is to 694,276 l. which is about a Fifth.

In the Number of Houses, *London, Westminster, and Middlesex*, compared with the rest of *England*, are—

As 111,515 is to 1,110,215 Houses, which is near an Eleventh.

In the Number of Hearths, *London, Westminster, and Middlesex*, compared with the rest of *England*, are—

As 363,568 is to 2,563,527 Hearths, which is about a Seventh.

In the Poor Rates, *London, Westminster, and Middlesex*, compared with the rest of *England*, are—

As 56,380 l. is to 665,362 l. which is about a Twelfth.

Whatever Proportion *London, &c.* bear to the rest of the Kingdom, 'tis plain, in the Four Shilling Aid, they pay as about a Sixth Part of the whole.

'Tis true likewise, that in the Assessment of 400,000 *l.* 17 and 18 *Car.* i. they are valued at about a seventh part; but we are to consider the Circumstance of that time; the Parliament wanting a present Sum to pay off the Debts they were engag'd in, which no place could so soon raise as *London*.

In the single Poll they seem about a fourth part, and in the Quarterly Poll, much about a Sixth; and the reason of the difference is in the Single Poll, the Payment for Qualities and Degrees of Persons was strictly exacted in *London*, and not in the Country; which swells the Article of *London*. In the Quarterly Poll it was neither looked after in the Country, nor in *London*, which we see paid little more to the Quarterly Poll than to the Single.

But in both Polls, and both for *London* and the Country, if we deduct from the whole Sum, what was paid

WAYS and MEANS. 99

paid on the Account of Degrees and Qualities, it will be found that *London, Westminster, and Middlesex* answer about a Tenth part of the Kingdom.

In the Excise they appear to be about a Fifth part; but the reason for that is obvious, because in *London*, almost all pay Excise for their Drink; which is not so in the Country, but in the Consumption of Malt, *London, &c.* will be found about a Tenth part of the whole.

In the Number of Hearths they seem about a Seventh part; the reason of that is also apparent, for that in the Country, to save the Duty, the common People took away such Hearths, of which they had not absolute use.

But in Number of Houses, *London, Westminster and Middlesex* are not an Eleventh part of the Kingdom.

100 *An ESSAY upon*

And by the Monthly Assessment it appears, that the Parliament have judged them about a Tenth part.

In the Apportionment of 100,000*l.* upon the whole Nation in the Year 1660, they are valued and rated at about a Fourteenth part.

In the Assessment of Ship-Money, at about a Tenth part.

And in an Assessment of 30,000*l.* given to *Harry* the Seventh, in lieu for that time of the Aid, *Pur fair fixz Chivaleer & pur file Marrier Rot. Parl. 19. Har. 7. No 10.* London, Westminster and Middlesex are rated at but 88*9**l.* 10*s.* 2*d.* which is about a thirty part of that Tax.

And in the Poor Rate, they appeared to be about a Twelfth part of the Whole.

Upon the whole Matter, from the foregoing Instances, and many others that might be given, it seems very probable that London, Westminster, and Middlesex, have been generally esteem-
ed,

WAYS and MEANS. 101
ed, and are about a Tenth part of
the Kingdom.

But the Instance which relates to
the Number of Houses, is what we
may reasonably lay most weight up-
on in the present Dispute; because
the 307,140*l.* which they pay in the
Four Shilling Aid, does most of it,
without all contradiction, arise from
the Rent of Houses.

If indeed Money were strictly in-
quired after, and if the Charge up-
on Personal Estates made up a great
part of the formentioned Sum, the
Comparison might not hold; be-
cause the great Stocks of Money are
in *London*; but though Money be
charged in the Act, the Law has not
been able, hitherto, to reach it ef-
fectually.

Now, to raise the Sum of
307,140*l.* the general Rental of
London, Middlesex, and Westminster,
must be upwards of a Million and a
half *per Annum.*

And if the Rental of the Eleventh (but suppose them a Tenth part of the whole) be a Million and a half, the general Rental of the Kingdom must be Fifteen Millions *per Annum*.

And if the general Rental of the Kingdom be Fifteen Millions *per Annum*, the Aid of Four Shillings in the Pound ought to raise Three Millions.

If 111,215 Houses in and about London, with no more Ground than what they stand upon, are, in Rent, one Million and a half *per Annum*, it is hardly possible but that the 1,208,000 Houses in the Country, with all the Land about them, and all the Benefits that attend Land, must be in Rent Thirteen Millions and a half *per Annum*.

And whoever considers this seriously, will perhaps be inclined to think, that the Four Shilling Aid would raise at least Three Millions, if it were levied in other parts of
England

England with the same Care and Exactness as it is in *London, Westminster* and *Middlesex*, which are under the Eye and Influence of the Government.

And if the Aid could be brought to raise such a Sum, the War would almost be maintained by the Charge upon Land only;

'Tis notoriously known that a great many Persons, both in the Assessment and Aids, pay a full Fifth part of their Estates; if the rest did so, all would be upon an equal foot; which in Justice and Reason, the Subjects of the same Prince should be in every good Government.

But this will be very hard to compass in that long Possession many Countries are in, of being favourably handled in all Taxes.

'Tis true, in the present Aid the Assessors are upon Oath, but, in Matters of Revenue, it has been al-

ways found that Oaths are very little regarded.

If in the Customs and Excise all Entries were to be made upon Oath of the Parties, and the King had no other hold, he might indeed save the Charge of Officers, but he would see very little from those Revenues.

The Officers in the Customs and Excise are upon Oath; but if there were no other Checks upon them, those Branches would turn to small account.

And we see in the present Charge upon Interest-Money, how little Scruple Men make of Swearing not to have 100 *l.* who are generally thought to be worth 20,000 *l.*

Taxes can never be equally levied where the People are left to themselves, or with no other Check upon them, but their own Consciences.

There

Therefore it was the ancient Prerogative of our Kings, to name their own Commissioners for the Levying and Collecting such Aids, Fifteenths, and Tenths, as their Subjects gave them: which may be seen by the old Commissioners, *ad Assidendum & Colligendum*, that were wont to accompany Grants of that Nature.

In that Aid which was granted to Harry the Third, when *Magna Charta* passed, there is the Form of that Commission, *Vid. Rot. Pat. 39. H. 3. m. 8. Dorso.*

And such Commissions passed several times after, *Vid. Rot. Pat. 2. Edw. 2. p. m. 3. Rot. Pat. 7. Edw. 2. p. m. 3. Rot. Pat. 3. Edw. 3. p. 3. m. 18. Rot. Pat. 6. Edw. 3. p. m. 19. Rot. Fin. 23. Edw. 3. m. 10.* And in the other Grants that came afterwards, the King is desired to issue out his Commissioners for the levying of them, as customably, *Vid. Rot. Parl. 6. Rich. 2. No. 16. Rot. Parl. 2.*

Harry

Harry 4. N. 9. Rot. Parl. 14. Harry 6. N. 12. where the Commissioners have Power to examine all Parties upon Oath of the true Value of their Estates.

In the Reign of *Harry the Sixth*, there is an Authority given to one Lord, and the two Knights of the Shire in each County, who seem to have been in the nature of Commissioners, to see that no Wrong be done in the Distribution of 4000 *l.* which was to be deducted out of the Aid for decay'd Towns and Places. *Vid. Rot. Parl. 11. H. 6, N. 4.*

The first time we find Commissioners named in Parliament for the levying Tenths and Fifteenths, was in *Edward the Fourth's* Reign, who was a Luxurious Prince, and gave the People reason to suspect his Conduct. *Vid. Rot. Parl. 12. Edw. 4. N. 41, and 14. Edw. 4. N. 7.*

The

The Records are both dark enough, but the Parliament seems there to name Commissioners, whom the King shall Authorize under the Great Seal, to Assess and Levy the Aid, and that the Money so levied, shall remain in the Hands of the Collectors, to be appointed by the King in *Chancery*, unto the time that Proclamation shall be made by the King of his Musters.

The Parliament suspected an Aid was desired, and no War intended; so that their Gift seems conditional, and they name Commissioners, to see to the due Performance of the Trust.

But afterwards, in the Reign of *Harry the Seventh*, the occasion of naming Commissioners in Parliament, seems a great deal more apparent.

For that covetous Prince was wont to ask great Aids of his People, on pretence of Wars, that were never intended.

There.

Therefore the Aids which were given him the Twelfth of his Reign were, upon this Condition, to be levied upon the People, if the War proceeded; but not to be levied if a Peace or Truce ensued before they came to be due: and it was upon the score of this Trust, that in all probability, the Parliament named Commissioners of the Shires, with the Justices of the Peace to be Associated. *Vid. Rot. Parl.* 12. *H*7. *N*, 12. and 13.

But Commissioners have been several times since named by the King; as 34 and 37 *Hen.* 8. 2 and 3 *Edw.* 6. 3 and 4 *Edw.* 6. 4 and 5 *Phil.* and *Mary*, 15 and 22 *Car.* 2.

But there is a President for this in the first Year of Their present Majesties Reign; and if, pursuant to the Powers given in that Act, the King had named Commissioners of his own in every County, for levying the Aid of one Shilling in the Pound, there

there might have been a new Survey made of all the Rents in *England*; and, in all likelihood, such Sums would have been raised upon Land only, as might have near answer'd all the Necessities of the Government.

The second Pound Rate did not raise so much in proportion as the first; and there is ground to think this last 4 Shilling Aid will not raise so much as the former: And there is reason to believe, the Aids by Pound Rate will every time grow less and less, (like the Subsidies in the latter end of Queen *Elizabeth's*, and beginning of King *James's* Reign) unless there be a new, and regular Survey made of Land.

For let the Dangers from abroad, and the Wants at home, be never so pressing; no doubt, most Men, if they are left to themselves, will be glad to save their Money; and will rather consult their private Interest than the Publick Good. But

But if the King, as was always practis'd in Ancient Times, had power to name Commissioners; and if all People were bound under great Forfeitures, to give in a true Rental of their Estates, or a true Estimate of what they keep in their hands; and if the Commissioners had power to Examine any Person (other than the Party himself) upon Oath, of the true value of each Man's Estate, there is hardly any doubt to be made, but that an Aid of Four Shillings in the Pound would raise Three Millions.

And if Land could raise that Sum, the Nation need not be put to such dishonorable and dangerous shifts of raising Money, as are new Projects, fresh Impositions upon Trade, and Fonds of perpetual Interest; which, if they are made use of as the constant *Ways and Means* of Supplying the War, must in all appearance very quickly destroy our Foreign Commerce; and, by consequence, bring
universal

universal Weakness and Poverty upon the whole Kingdom. But there is nothing too hard for the Wisdom of a Parliament to bring about; which, perhaps, may find a way to Levy the Pound Rate justly and equally in all Counties, without giving the King Power to Name Commissioners.

The Ancient Subsidies did usually consist of a charge by Poll, a Pound Rate upon Land, and a Pound Rate upon Money, and Personal Estates; so that all sorts of people did contribute something in the old way of Taxing, but such as for their Poverty were exempted.

The Usurers, who are the true Drones of a Common wealth, living upon the Honey without any Labour, should, of all people, be brought in to bear their proportion of the Common Burthen. As yet, they could never be effectually reach'd, but they may be fetch'd in
by

by the Wisdom of a Parliament, if the House of Commons would please resolutely to set themselves about it.

What a Pound Rate of Four Shillings in the Pound, upon Money, might produce, is very hard to compute, because, in that Matter, there is scarce any Rule or Measure to go by; but supposing Money at Interest to be a sixteenth part (as some think) of the annual Value and Income of *England*, there is then twenty Millions of Money at Interest, (which may be, and yet not a third part of that Sum, *in specie*, in the Kingdom) and if there are twenty Millions at Interest at five *per Cent.* a Pound Rate of Four Shillings in the Pound, upon Money, would raise 200,000*l.*

That which has made Quarterly Polls so distastful, is charging the Poorer sort; but if they were all exempted,

exempted, a Quarterly Poll well Levied might raise 500,000 *l*.

And here it may not be amiss to take notice, that if, in the Pound Rate upon Land, one Shilling were taken off from the Landlord, and placed upon the Tenant, it would ease those who have born all the weight ; nor can it seem oppressive to the Tenants, considering how well they have fared hitherto.

So that a mix'd Aid, by a Pound Rate upon Land and Money, and by a Quarterly Poll, all carefully Levied, might raise

	<i>l</i> .
By Four Shillings, Pound Rate,	
upon Land—————	3,000,000
By Four Shillings, Pound Rate,	
upon Money—————	200,000
By a Quarterly Poll—————	500,000
	—
Total —————	3,700,000
	—

Which, without any new *Ways and Means*, would come very near raising

finding that Sum to which the expence of the War has hitherto amounted.

If in a War that is so Expensive, and is thought so necessary for our Preservation, all people would agree to promote Equality, no doubt great Sums might be raised in this Nation, and the Country, in all Aids, would be found to answer as well as *London*.

That *London*, *Westminster* and *Middlesex*, pay about a sixth part in the Aid, is very plain; and that they are not above a Tenth part of the Kingdom's general Rental, is very probable.

What Proportion in other Wealth and Substance *London* bears to the rest of *England*, is very hard to determine.

But some Landed Man will start up and say, 'Tis true, *London* bears a sixth, it ought to bear a half, it has all the Wealth; and the
immo-

immoderate Growth of that City undoes and ruins all the Country.

It may therefore be well worth the Enquiry of thinking Men, what truth there is in this common and receiv'd Notion; that the Growth of *London* is pernicious to *England*; That the Kingdom is like a Rickety Body, with a Head too big for the other Members.

For some People, who have thought much upon this subject, are inclin'd to believe, that the Growth of that City is advantageous to the Nation, and they seem to ground their Opinion upon the following Reasons :

That no Empire was ever great, without having a great and populous City.

That the *Romans* drew all the conquer'd Cities of *Italy* into *Rome*.

That the People of *Attica* were no better than a Crew of rude Herds-

men; and neither flourish'd in War, nor in Civil Arts, till *Theseus* perswaded them to Inhabit *Athens*.

That the greatness of *London* will best preserve our Constitution, because, where there is a great and powerful City, the Prince will hardly Enterprize upon the Liberties of that People; in the same manner, a Rich and Powerful City seldom Rebels upon vain and slight occasions.

On these grounds, and many others, some people are led to think, the Growth of *London* not hurtful to the Nation; but, on the contrary, to believe that there is not an Acre of Land in the Country, be it never so distant, that is not in some degree better'd by the Growth, Trade, and Riches of that City.

Perhaps, if all the Wealth and Substance of *London* could be truly Rated, in a Tax of four Millions,

that

that City would pay a fourth part without any Hardship to it.

But, probably, there is nothing but Excises that will truly and equally Rate all sort of Wealth, and Substance, and bring in all sort of Persons, chiefly those in great Cities, to contribute in the Public Burthens.

We have now gone through the chief *Ways and Means*, hitherto made use of, for carrying on the present War, in which an Impartial Land-Tax is chiefly recommended, as most agreeable to the Ancient Constitution of this Kingdom.

If it shall be thought expedient to go by the way of a Monthly Assessment, the Apportionment of 1660, seems a more equal distribution of the Common Burthen, than has been as yet made use of: According to which, the Home Counties would pay as they do now; *London, Westminster and Middlesex*, may be Ra-

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ted at the Sum they have paid in the
Aid of Four Shillings in the Pound.

And the Assessment would runs
thus :

	<i>l.</i>
Northern and Western Coun- ties —————	{ 1,234,400
The Eleven Home Counties	626,000
London, Westminster and Mid- dlesex —————	{ 307,140 8 5 $\frac{3}{4}$
Total —————	<u>2,167,540 8 5 $\frac{3}{4}$</u>

A far larger Sum might indeed be
produced by a Pound Rate, equally
and impartially Levied through the
whole Kingdom.

But some will object, That to Le-
vy a Pound Rate strictly, by Com-
missioners of the King's Naming,
may occasion Oppression and Dis-
contents in the Country ; And that
such a Method of raising Taxes,
may create so many Officers among
the

the best of the Gentry dependant upon the Court, as may be dangerous to Liberty.

Besides, the Northern and Western Counties, especially such as lye most distant, will affirm, That out of the same value in Estates, they are not able to pay the same Pound Rate, because their Rents are not so well Paid; their Returns, and Markets, are not so quick; and they taste not that benefit of the Trade, and greatness of *London*, in the same degree as the Home Counties.

It may be likewise objected, That Land-Taxes in general (and chiefly if strictly Levied) must be very ruinous to the Gentry, if the War should continue for any long time.

And since, to a Wise and Vertuous Prince, no Sum of Money can be desirable, that is Levied with the Oppression and Discontent of his People, it may not be amiss to enquire, what other *Ways* there are of

Supplying the War, which may be more easie to the Nation.

Excises have had an ill repute with such as have not throughly weighed and compared them with other Taxes; but, however, it may not be improper to examine a little into the nature of such a Fond of Revenue, to what degree it would supply the War, and how far it may be consistent with the safety of our Constitution.

Of Excises.

EXcises seem the most proper *Ways and Means* to support the Government in a long War, because they would lye equally upon the whole, and produce great Sums, proportionable to the great Wants of the Public.

It
is

It appears from the Books of Hearth-Money, that the Families in *England* are about Thirteen hundred Thousand ; so that, allowing six to a Family, the People of *England* may be computed at above seven Millions.

Sir *William Petty* reckons the Common Mass of Mankind to spend in their Nourishment, and living of all sorts, one with another, about seven Pound a Year a-piece ; by which computation, there seems Yearly to be spent in *England* about Forty nine Millions ; of which, Land and Rents in *London*, according to what they pay in the present Aids, appear not to be above Ten Millions ; and Trade may be now esteem'd at six Millions ; The other Thirty three Millions are spent from Sciences, Arts, Labour, Industry, Manufacture, Retailing of Foreign Goods, and Buying and Selling our Home Commodities.

Now

Now in Taxing the people, we have hitherto gone chiefly upon Land, and Foreign Trade, which are about one third part of the strength of *England*; and the other two thirds of its strength we let escape. So that Usurers, Lawyers, Tradesmen, and Retailers, with all that Troop that maintain themselves by our Vice and Luxury, and who make the easiest and most certain gain and profit in the Commonwealth, contribute little to its support; all which, by Excises, would be brought to bear their proportion of the Common Burthen.

Of the Thirteen hundred thousand Houses that are in *England*, it appears, from the Books of Hearth-Money, that Five hundred thousand are Cottages of one Chimney. Suppose most of these to be poor Families, and that they contribute little to any Tax, yet if the other Eight hundred thousand Families paid in several

several Excises but six pound a Year, one with another, the whole amount would be 4,800,000 *l. per Annum*; which shows what great Sums Excises are capable of producing.

But the disproportion, between what the Rich and what the Poor consume, would make this fall easily upon the Poor, and not very heavily upon the Richer sort.

The Duties upon Beer and Ale, are an Instance of the value of Excises, which at 2 *s. 6 d. per* Barrel upon Strong, and 6 *d. per* Barrel upon Small-Beer, and 16 *d. per* Gallon upon Brandy, produced, in the Year ending 24 June 1689, clear of all Charges, 738,696 *l.* And, if one Branch of our Consumption would yield such a Sum, what would an Excise produce, laid upon several other Commodities and Manufactures, Charging the things of Luxury high, and the Necessaries of Life but at a low rate ?

That

That kind of Revenue must needs be very great, where so large a part of the people are every Minute paying something towards it; and very easie, where every one, in a manner, Taxes himself, making Consumption according to his will or ability.

Venice and Holland, two Jealous Common-wealths, have not thought Excises dangerous to Liberty. They are the strength and support of our Neighbouring Monarchies, especially *France*; And if we are to contend with that King, the Combat will be with very unequal Weapons, if we must make use only of Land-Taxes and Customs, against his Excises, and all his other ways of raising Money.

But it may be objected, That no Excise can be laid, but the Price of the Commodity will rise, which will hurt our Manufactures, hinder Consumption, and so prejudice the Landlords and Farmers of *England*.

But

But that objection would be quite remov'd by a good Law of Assize; without which, any new Excises may indeed be of evil consequence.

The Laws of Assize were made to increase Consumption, and give the Common people the benefit of Plenty: As the price of Corn falls, the weight of Bread should encrease; and if this were strictly look'd after, it would much augment Consumption among the Common people, who are the great Consumers of our Home Commodities; and who would consume more, if they might have more for the same Money. But this is no where regarded, but a little within the City of *London*.

By this Laws not being put in Execution, Consumption does not encrease as Plenty encreases; neither the Farmer, nor the Common People, are the better for abundance; And the benefit of Plenty, in a manner,

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ner, wholly accrues to Bakers, Corn-Chandlers, and Corn-Brokers, who make immoderate Gains by not raising and lowering their Prices truly, according to the common Rate of the Market, which, by Law, they are bound to do.

As for Example, if an Excise were laid upon Wheat and Rye, and, at the same time, the Laws of Assize were revived, and enforced with higher Penalties; the Excise would not be so much felt by the Farmer, because he would find Consumption increase; nor by the common People, because they would have more Bread for the same Money; so that, in effect, the Excise would be answered to the King out of the Immoderate and Unlawful Gain made by the Baker, Corn-Chandler, and Corn-Broker.

So, if an Excise were laid upon Oats, Pease and Beans, and an Assize of the said Commodities were made

made to force the Inn-keepers and Corn-Chandlers to regulate their Prices, in a reasonable manner, by the Market Price, the Consumption would be greater, and the Farmer thereby recompenced, and the King's Duty in effect would be paid out of the immoderate Gain made by the Inn-keeper, and Corn-Chandler.

So if an Excise were laid upon Flesh, Candles, and Leather, and at the same time Provision were made by Law to regulate the Market of *Smithfield*, and other Markets, all Cattle would sell so much better; that the Farmer would not so much feel the Excise, which would in effect be paid out of the excessive Profits made by the Butcher, in retailing his Flesh, and selling his Tallow and Hides.

'Tis strange Oeconomy in our Government, that Plenty should make things a greater Drug to the first Seller, and very little cheaper to the Buyer;

Buyer ; but so it is in Fact ; and this proceeds from the want of a good Law of Assize, and from the Fraud and Corruption of those who retail these Commodities ; such as Bakers, Inkeepers, and Butchers. And since there is a necessity of Money, can any Tax be more reasonable, than such a one as would intercept and bring to the King, some part of that excessive Gain, which these People make upon the Publick ?

And this will hold in almost all Commodities that are the proper Subjects of an Excise.

Therefore if ever new Excises are thought upon, it will be necessary, at the same time to review the Laws of Assize now in force, and to prepare a new Bill of Assize, with higher Penalties, and better accommodated to present use ; in which the Justices of Peace may be strictly enjoined to settle the Assize every Month, in their respective Divisions, at their Monthly Meetings. The

The same Law may regulate the Markets of *Smithfield*, in which, it is said, there are Practices very hurtful to the Landed Men of *England*.

'Tis complained the Butchers of *London* keep great quantities of rich feeding Ground in their Hands near the Town, and are all Engrossers of Cattle; and when Beasts are brought hither for Sale, they drive theirs up to glut the Market, and by this Combination, command the Price, and set it at their own pleasure; and so make Flesh dear in the Retail, when Cattle sell for nothing in the Market.

The Remedy for this Evil can be best found out, and apply'd by the Country Gentlemen that sit in Parliament.

The same Law may also regulate Weights and Measures, in which, 'tis said, there are great Corruptions throughout the whole Kingdom.

It should be the Care of all Governments to save and protect the

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Poor,

Poor, as much as possible, from the Frauds and Combinations of the Richer sort; and if this were sufficiently provided for, by good and wholesome Laws, well executed, all the Necessaries of Life would be thereby render'd so much cheaper to the Poor, that they might pay Excises, and yet enjoy more Ease and Plenty than they do at present.

The proper Commodities to lay Excises upon, are those, which serve meerly to Luxury; because that way the Poor would be least affected.

But things of that nature are of little bulk, easily hid, vendd by a number of different Traders, and require many Officers to inspect the Making, Selling, and Retailing of them.

In *Holland* they easily gather the Duty upon things of Luxury, where the People are shut up within a narrow compass, and where the Execution of the Laws is strict and steady; but it would be otherwise in *England*,

land, where the People are dispersed about in a large Country, and where they have been long used to a slack and unsteady Execution of the Laws: Besides, in *Holland*, the Laws that secure such Excises to the Government, are more strict and penal than our Constitution will bear.

And yet a Duty upon all the Vanities and Luxuries of this Kingdom may be collected, by a far less number of Officers, and with less Difficulty, than is commonly imagined.

The commodities with us, proper to charge Excises upon, are such as are Bulky, and not easily hid or convey'd away, and where as few Traders as possible may be pester'd and vex'd with the Search and Inspection of the Officers, and where the revenue may be sufficiently secured to the King by mild and gentle Laws.

Excises may be so contrived and laid, as to answer a Sum perhaps large enough for the Wants of the

Government, without subjecting any private Families, which are not Dealers, to the Officers Search and Inspection, or without charging any private Person for such Commodities as are of his own Growth or Making.

There may a Sum large enough arise, only from a Duty upon such things as are sold, made, or retailed in Market Towns and great Cities, to be paid only by the Seller, Maker, or Retailer.

And the Duties will be with much less Clamor gathered, where the Business lyes only between Officers and publick Dealers, than where it is between the King's Officers and private Persons.

'Tis true, that a Duty upon Malt cannot be conveniently laid, or would yield little, without subjecting private Persons to the Inspection of the Officer; but, in regard Malt-houses are in Out-Yards, the Inconvenience and Trouble would be the less.

And

And such a Sum as is wanted may be levy'd, and the things of Luxury reach'd, for the yearly Charge of about 100,000 *l.* and by about Fourteen hundred Officers; casting *England* into Eight hundred Districts, as it is laid out for inspecting the Victuallers in the Duty upon Beer and Ale; the remaining Six hundred are sufficient to take an account of such Goods as are made, sold, and retail'd in great Towns and Cities.

And this is undeniably apparent to any one that is skill'd in the Manner of Collecting Excises, and vers'd in the Nature of such Revenues.

Nor is this a number of Officers that can be reasonably thought dangerous to our Liberties, or able to influence Elections in the Country, especially as they may be restrain'd by Law from intermedling in such Matters, and because the Officers made use of for the Collecting such Revenues, are generally taken out

from the Lees of the People, and are Persons without Interest or Authority.

The Excise on Beer and Ale has given such Knowledge and Light into Revenues of that kind, and has chalk'd out so plain a way of dividing the Kingdom equally among the Officers, and instructed so many Persons how to survey the several Makers, Sellers, and Retailers, and to obviate Frauds, that Excises will now be sooner understood, more easily collected, and with fewer Officers than is commonly apprehended by such as have not thought maturely upon this Subject.

And the Books of Hearth-Money, and the late Poles, have likewise given us such an insight into the number of the People, and the Abilities of the respective Families, that it would not be difficult to make some Computation, what the Excise upon any Commodity would produce;
Political

Political Arithmetick being a good Guide in these Matters; though it gives not demonstrative Proofs : So that the Parliament would not be quite in the Dark in laying any Impositions of that nature.

As for Example, from the Excise of *London*, a Computation may be made, what a Duty of 3 *d. per* Bushel upon all the Malt of *England* would produce, in this manner.

There was brew'd in *London*, the Year, ending the 24th of *June* 1689, 1,212,550 Barrels of strong Beer and Ale, and 827,544 Barrels of Small Beer, so, of both sorts of Drink, there was brew'd 2,040,094 Barrels. To the Strong Beer and Ale, there is allow'd three Bushels to the Barrel, and to the Small one Bushel; but much Small Beer being brew'd after the Strong, it may be a reasonable Medium to allow to both Drinks, one with another, two Bushels to the Barrel; at which Rate, to reckon by

round Numbers, there is used in *London* 4,000,000 of Bushels of Malt.

The People of *England*, by the nearest Computations that can be made, are reckon'd Seven Millions; of which *London* is accounted a Tenth Part; so that there may be in *London* 700,000 People, divide the 4,000,000 by 700,000, and there will be found to each Man 5 Bushels 7 Tenths of a Bushel. But the Allowance of two Bushels to the Barrel being rather of the least, we may reasonably allow to each Man's Consumption six Bushels of Malt in a Year, which would be 4,200,000 Bushels, that is, about three Barrels a Year, which to the Mass of the People blended together, will be about a Quart a day.

So that if *London*, which is a Tenth part of the People, consume 4,200,000 Bushels of Malt, the whole Kingdom, which are seven Millions, may

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consume 42,000,000 Bushels, which, at 3 *d.* per Bushel, would produce 525,000 *l.* per Annum.

Where the use of any Commodity is pernicious to the Interest of the Nation, or prejudicial to the Health of the People, such an Excise may be there laid, as may amount to a Prohibition of the Commodity.

Particularly, such Foreign Commodities may be highly charged, the Importation of which hinders the setting our own Poor to work.

And here it may not be amiss to take notice, that if the Duty upon Brandy and Spirits was so high, as to amount to a Prohibition of them, their Want in the King's Revenue would be recompensed to him in his Customs upon Wine, and Excise upon other Liquors, which undoubtedly they hinder.

How Brandy obtains among the common People, may be collected from this, That for a long while the
Impor-

Importation of it has every year increased considerably; so that in the Year 1689, there was as much imported as the Excise of it at 16 *d.* per Gallon amounted to about 140,000 *l.* besides the Strong Waters made at Home. And if, as Physicians say, it extinguishes natural Heat and Appetite, it hinders the Consumption of Flesh and Corn in a degree. 'Tis a growing Vice among the common People, and may, in time, prevail as much as Opium with the Turks, to which many attribute the Scarcity of People in the East. There is no way to suppress the use of it so certain, as to lay such a high Duty, as it may be worth no Man's while to make it, but for Medicine.

Excises may be made the Engine to pull down or repress several Luxuries, of which our Laws could yet never get the better.

And

And suppose these Duties should make many Commodities so much the dearer, as to lessen their Consumption, if thereby Luxury in general could be kept down, and the Nation driven more to Thrift, it would perhaps, tend greatly to our publick Wealth ; and that Notion, if truly examined, will probably be found false, that Riot and Expence, in private Persons, is advantageous to the Publick.

Unless the Nation does unanimously and freely give into Excises, upon a full Conviction that they are the best *Ways and Means* of Supplying the Government, it will not be the Interest of any King to desire such a Revenue. For if they are carryed but by a small Majority, against the Sense and Grain of a considerable part of the House of Commons, they will come so cramp't in the Act of Parliament, and loaded with so many Difficulties, that they
will

will only occasion great Clamors in the Kingdom, and not yield much Money.

Whenever Revenues of that Nature are set on foot, all possible ways must be used, that humane Wisdom can think of, to give, in other Matters, Safety, Ease, Wealth, and Prosperity to the Nation.

But, as the Foundation of all, it must be made apparent, by every step, that the Liberties of the People are the chiefest View, and greatest Care of the Government; for nothing else can encourage them to trust the Court, in a Matter that appears so nice and new, as a Home Excise.

All things must be done that may effectually increase the Value of Rents, and Price of Land, which will add true Strength to the Nation.

All Laws that would tend to the Relief of the Poor, and setting them to work, would make Excises, and indeed all other Taxes, easier to the Kingdom.

The Poor-Rate, as has been said before, in the latter end of King *Charles* the Second's Reign, came to about 665,362 *l.* And we have reason to think 'tis now much higher, because of the great Decay in our Foreign Trade, and Home Manufacture. Besides which Sum, there is yearly given a vast deal to their Relief in voluntary Charity and Contributions; so, that in time of Peace, we pay near as much to the Poor, as to the Maintenance of the Government, and for our Protection.

But, as this Money is managed in most Places, instead of relieving such as are truly poor and Impotent, (which the Laws design) it serves only to nourish and continue Vice and Sloath in the Nation.

If

If publick Work-houses were set up in every Town and County, and if the Works and Manufactures, proper for ever Place and Country, were fixed and established in it, the Poor would be encouraged, and invited to Labor and Industry; especially if the Magistrate made use of his coercive Power upon such as are Vicious and Idle.

The real and true Objects of Charity would cost the Nation but little to maintain; and 'tis to be doubted they have the least Share in the publick Reliefs.

The Wisdom of a Parliament may, in time, find out a way to make such Persons useful and profitable to the Nation, who, at present, are a heavy Burthen upon it.

If all the Hands in this Kingdom that are able, were employ'd in useful Labour, our Manufactures would so increase, that the Common-wealth would be thereby greatly enriched,
and

and the Poor, instead of being a Charge, would be a Benefit to the Kingdom.

If the Poor were always certain of Work, and Pay for it, they would be glad to quit that Nastiness which attends a begging and lazy Life.

And if the Poor were encouraged, and, where there is occasion, compell'd to maintain themselves; the Pound Rate would be much less in every County; and if the Nation were a little eas'd of that Burthen, we should be in some degree, abler to support the Expence of the War, and Land would be eas'd, upon which the Poor-Rate is a certain Charge.

Nothing would better enable us to pay Excises, and all other Taxes, than a publick Registry, a General Liberty of Conscience, and indeed all Laws that would effectually invite People over to us, and increase our Numbers,

People

People are the real Strength and Riches of a Country; we see how Impotent *Spain* is for want of Inhabitants, with their Mines of Gold and Silver, and the best Ports and Soil in the World; and we see how powerful their Numbers make the *United Provinces*, with bad Harbors, and the worst Climate upon Earth. 'Tis perhaps better that a People should want Country, than that a Country should want People. Where there are but few Inhabitants, and a large Territory, there is nothing but Sloath and Poverty; but when great Numbers are confin'd to a narrow Compass of Ground, Necessity puts them upon Invention, Frugality and Industry; which, in a Nation, are always recompens'd with Power and Riches.

And this happened to the *Phœnicians*, who were the old Inhabitants of *Canaan*, and elbowed out by the *Hebrews*, and driven into a small
Slip

Slip of Land on the Sea-Coast; who, to nourish their great Multitudes, were forced upon Trade, and so became the first Navigators and Merchants in the World that we read of, and in time grew a most wealthy and powerful Nation.

Spain resisted the *Romans* near 200 Years, meerly by their Country being then so populous; for *Cicero*, reckoning the Strength of several Nations, says, that of *Spain* consisted in its Numbers.

No Country can be truly accounted great and powerful by the Extent of its Territory, or Fertility of its Climate, but by the Multitude of its Inhabitants; and rich Soils not well peopled, have been ever a Prey to all Invaders.

Where Countries are thinly Inhabited, the People always grow Proud, Poor, Lazy and Effeminate; Qualities, which never fail to prepare a Nation for Foreign Subjection.

All Men who have made any Computations of that kind, seem convinc'd, *England* would naturally bear, and nourish, a full third part more of Inhabitants; so that, if it were fully Peopled, the value of all Land and Rents would as certainly rise, as Land and Rents set better near a populous City than at a distance from it.

There are many Laws which would invite over to us that Complement of Inhabitants which our Country seems to want; and tho' we should get at first only the Poorer sort, yet those Mouths would consume our Home Product, and those Hands would help us in our Wars; and in Peace, by their Labour, over-pay the Nation for their keeping.

But a publick Registry, and a General Liberty of Conscience, would bring among us from abroad, the very Species of Money, real and intrinsic

trifick Wealth, Substantial Men, and all sort of Manufactures

Some People are afraid that Foreigners may take the Bread from the Common People, whom Strangers, by reason of their Industry and spare Living are able to under-work and under-sell; And that Foreigners may have, in time, strength enough to awe the Natives. And others believe, That Tolerating all Religions may be hurtful to the Church. But these Opinions proceed from a narrowness of Mind not becoming Religious and Wise Men.

For God can Protect his own Cause in the middle of a thousand Errors, and variety of Heresies will but give our Church-Men a more ample Field of shewing their Learning and Piety.

The same Protection, and the same Laws, will give Foreigners the same Interest, with the Natives, and

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in time, probably, the same Religion.

And the Industrious Frugality of Foreign Handycrafts-Men, will be a good Correction to the Sloth and Luxury of our own Common People.

At a time when Tyranny is so much the fashion round about us, if our Arms were open to receive all the afflicted and oppressed part of Mankind, the Goodness of our Climate, Mildness of our Laws, and the Excellence of our Constitution, would invite over to us such multitudes, as would exceedingly add to our Power and Strength, and make us more a Ballance to the greatness of *France*.

And with these Additions of Strength, Excises would be less felt by any part of the Kingdom.

But there are many real Lovers of their Country, and Jealous of its Liberties, who object against Excises, and say,

say, They will be so easie and little felt, that the Ministers, some time or other, may be tempted, if such a Revenue were once a foot, to get it settled into a perpetuity, or for a long term, and so make Parliaments useless.

They say, Land-Taxes, Polls, and Customs, lye so heavy upon the Men of Interest and Figure in the Nation, that by such kind of Impositions, the Gentlemen of *England* will never enable a King to live without a Parliament.

But Excises being an easie way of Contributing, insensibly paid, and falling chiefly upon the common sort, they apprehend our Representatives may, some time or other, by the Arts and Power of the Court, be prevailed upon to let them pass into a lasting Supply to the Crown; and they think so large a Revenue would make the Prince absolutely Independant

dant of his People, which would quite destroy our Constitution.

'Tis true, some of our former Princes have had designs to Enslave this Country, partly led into those Measures by the Gentries Flattery, and Corruption of their Manners, who have been all along willing enough to Traffick the People's Rights.

However, the Nation was never yet so deprav'd but there was a party strong enough in the House of Commons to preserve the being of Parliaments, which would cease if they should make the Crown rich enough to subsist without them.

This Party will ever, with jealous Eyes, watch the motions of the Court; some, perhaps, only to bring their Abilities and Repute with the People to the better Market; others, to wreak their Discontents, and some out of meer Loye to their Country;
though

though it may be feared, the publick has but few Friends that are so truly upon the score of Vertue and Honesty.

These will always be ready to make a stand in the House of Commons, in case, hereafter, the Ministers should have any designs to make Kings Independant on Parliaments.

But in the present posture of Affairs, and in a long prospect of the future, it is not probable any thing will be Enterprised upon Liberty; For there are those, on the other side the Water, that would sufficiently improve, to their advantage, any false steps that should be made of that nature; and, while our fears of *France* and Popery continue, the side that is for keeping the Government within its ancient limits, will have always sufficient strength and credit in the Nation.

No King, with Despotick Power and an Army, could Levy a third part of that Money in this Country, which is now paid in a quiet and legal manner.

If our Kingdom had been under Arbitrary Power, when we broke with *France*, in all probability the Conquest of us had not been the Work of two Campaignes; For nothing but Liberty, our Interest in the Laws, and Property, could have made us willing to endure such a heavy War, and able to bear its Expence.

The Rights and Liberties of a Free People, are chiefly what we have to oppose against the Numbers, Wealth, Oeconomy, and Military Skill of *France*.

So that there seems the less reason to fear any breach upon our Constitution, because it is as much the Interest of the Prince, as our own, to preserve it.

Nor

Nor can a great Tax of any kind be laid, which will fall so easie upon the People, as that the entire Body of the Nation will not find it self concern'd to throw it off in Parliament, as soon as that Necessity ceases which first brought it on.

All Taxes whatsoever, are in their last resort a Charge upon Land; and though Excises will affect Land in no degree like Taxes that Charge it directly, yet Excises will always lye so heavily upon the Landed Men, as to make them concern'd in Parliament, to continue such Duties no longer than the Necessity of the War continues.

Besides, when 'tis said Excises are easie, 'tis in respect of other Taxes, and in regard they Charge every individual Man more equally than other Impositions: For all *Ways and Means* whatsoever, that raise great Sums, and drein the Country of Money,
are

are, and ever will be, thought burthensome to the whole.

And though the Dangers which threaten from Abroad, have made us willing to raise such great Sums, as for these late Years have been Levied in *England*, yet all Men know, that in Times of Peace, they are far above the Value, Wealth and Power of this Country, and cannot be continued, nor under any head whatsoever paid a long space, without depriving the People of that Stock which should carry on their Labour, Trade, and Manufacture, and consequently, introducing Universal Poverty.

So that there seems little reason to fear the Gentlemen in Parliament can ever be prevail'd upon to make Excises a standing Revenue.

There are other Taxes, that probably, in their consequence, may prove more dangerous to Liberty than Excises.

The

The Rights of the People are safe so long as we preserve Parliaments; and while that Post is secure, and well guarded, we are out of danger; our felicity being such, That we cannot be undone, but by our selves, and by our own consent.

Those Kings who have design'd the subverting of our Laws, by force and open War, as King *John*, *Harry* the Third, *Edward* and *Richard* the 2d, could never prevail; on the contrary, their attempts did end in procuring to the Nation more ample Charters of Freedom.

But those Princes have been more likely, and nearer to compass their ends, who have had the Art to undermine our Priviledges by corrupting Parliaments.

And nothing can sooner dispose the Gentry to that Corruption, and put them more in the power of the Court, than such heavy Taxes as will make them uneasie in their Fortunes.

And

And the Subversion of most free Governments that we read of, has happen'd when the Gentry has been Ambitious, and overwhelm'd with Debts, and press'd with too great Necessities.

If these high Land-Taxes, are long continued in a Country so little given to Thrift as ours, the Landed Men must inevitably be driven into the Hands of Scriveners, Citizens, and Usurers, except some few of the most wary Families.

And in such a case, the Country Gentlemen would still preserve the Interest of being chosen into the Parliament for a time, because they would hold their Estates till they are evicted out of them by Law, or forc'd to sell to their Creditors, who, indeed, are the true Owners.

Now can there in the World, be a circumstance more dangerous to the Liberty of a Nation, than to have the real Right, Interest, and Property

Property of Land, in one Hand, and the Power of being chosen into Parliament in another ?

To preserve the Rights of this Nation, we should be Represented by such as have the greatest share in Property.

And yet if these high Land-Taxes should last any considerable time, the real Property of Land will belong to the Bankers and Usurers, and we shall be in a great measure Represented by such as have only the name and show of Estates.

And 'tis left to the Consideration of any Impartial Man, whither such a Parliament would not be entirely in the Power, and at the Devotion of the Court : And whither Liberty would not be thereby more endangered, than by making Excise the Fond of Revenue for this War.

When the People grow once so degenerate, as to surrender the Rights of the Nation, there is no ward against
such

such Corruption; and a Parliament that would consent to continue Excises, beyond the necessities of the War, would give up *Magna Charta*, or settle the present Land-Taxes into a perpetuity upon the Crown. But 'tis hoped there are not hands enow in this Country, to help a few Flatterers in the pulling down the Fences of our Liberties, and to promote a design that would as well ruin the King as his People.

If an Honorable and Safe Peace be so much in our Power as some Men imagine, there will be no occasion of new *Ways and Means* of supplying the Government.

But if we are so jealous of our Trade, and Maritime Interest, as to desire the War may be continued, till the Naval Power of *France* be a little humbled and broken, then it vvill import us to think on the *Ways and Means* proper for the carrying on a business of difficulty and length.

Upon

Upon the whole matter, it would be much for the Honour and Safety of *England*, if we could bring it about, to answer the Years Expence, with the Revenue that shall arise within the Year ; and not to live upon Anticipations, which eat us out with Interest-Money, and run the Nation into a long Debt.

All reasonable Men must grant, that if the Government could be otherwise supplied, it were expedient to let Land breath a little, in order to give the Country Gentlemen opportunity to repair the breaches which are lately made in their Fortunes.

And in all likelihood, Excises might maintain the whole War, if they can be so settled, as the giving of them may not hazard the Constitution.

But if Excises are thought dangerous to Liberty, there seems good reason to believe, that an Aid of

Four Shillings in the Pound upon Land, and Money, join'd with a Quarterly Poll, and all justly and fairly Levied through the whole Kingdom, would near supply the present Necessities.

If *Aristides*, *Cimon*, and *Themistocles*, or any of the Ancient Worthies, could rise from the Dead, they would be astonish'd at our proceedings, and wonder to see a Nation, that fights for the Cause of Liberty, Tax themselves partially, and not with due proportion.

'Twas not by such Measures, in their Public Assemblies, that the *Grecians* so long withstood the *Persian* Monarchy, but by observing, among themselves, mutual Justice and Equality, each Man submitting his private Interest and Concerns to the Common Good of his Country; which, 'tis evident, they did in the whole course of their Affairs.

F I N I S.